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REPORT OF
STATE TREASURER
COLORADO

1911-1912

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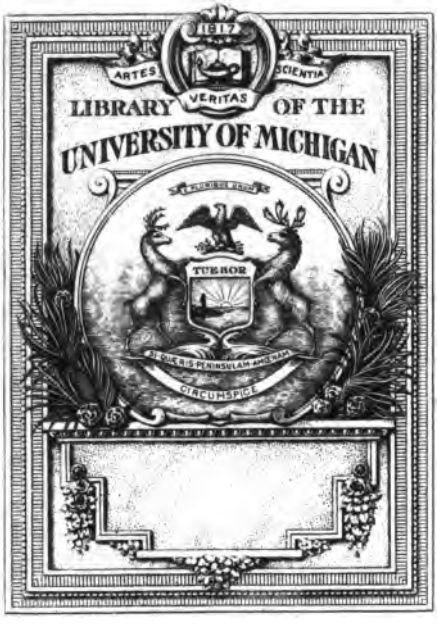

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Biennial Report

OF

Roady Kenehan

Treasurer of State

of Colorado. Treasury dept.

FOR THE

Two Fiscal Years Ending
November 30, 1912

To the Governor and
Members of the Legislature

DENVER, COLORADO
THE SMITH-BROOKS PRINTING CO., STATE PRINTERS
1912

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STATE TREASURER'S OFFICE,
CAPITOL BUILDING,
DENVER, COLORADO.

I desire to express my sincere gratitude to those who have assisted me in the administration of the State Treasurer's office.

To J. E. Davidson, Deputy Treasurer; J. H. Clark, chief clerk and bookkeeper; E. P. Ozburn, registry clerk; Katherine Green, stenographer; J. A. Noonan, inheritance tax secretary; Thomas B. Kenehan, license clerk; W. C. Reid, chief license inspector; Inspectors J. U. Vigil, M. E. Fuller and C. A. St. Clair, I desire to express my lasting appreciation for the thorough and conscientious manner in which they have performed their duties.

The state officials who have rendered me assistance, particularly Attorney General Benjamin Griffith and his assistants, merit my warmest thanks for the able and conscientious manner in which they have at all times assisted the Treasury Department.

My remembrance of them all shall always be pleasant.

Roady Kenehan

State Treasurer.

January 13, 1913.

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To the Governor

STATE TREASURER'S OFFICE,
DENVER, COLORADO, December 1, 1912.

HONORABLE JOHN F. SHAFROTH,
Governor of the State of Colorado.

SIR: In compliance with the law, I have the honor to submit to you my report on the financial condition and transactions of the Treasury Department for the biennial period commencing December 1, 1910, and ending November 30, 1912; also the report of the Inheritance Tax Department, with recommendations, and the report of the License Department, with recommendations.

Very respectfully,

Roady Kenehan

State Treasurer.

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To the Members of the Legislature

STATE TREASURER'S OFFICE,
DENVER, COLORADO, December 1, 1912.

TO THE HONORABLE MEMBERS OF THE LEGISLATURE OF THE STATE OF COLORADO.

GENTLEMEN: I have the honor to submit to you the report of the Treasury Department for the biennial period commencing December 1, 1910, and ending November 30, 1912; also the report of the Inheritance Tax Department, with recommendations, and the report of the License Department, with recommendations.

You will find that the collections of the Inheritance Tax Department for the period were $413,147.91—which exceeds all former periods—at an expense to the state of $17,088.00. There are several recommendations from this department which should be made a part of the law, in order to make the department more efficient and to facilitate collections.

Upon examination of the report of the License Department you will find that there was collected from liquor licenses, license transfer fees, and detective licenses the sum of $119,276.50, which is an increase over all former periods since the adoption of the local option law in Colorado. These collections were made at an expense of the state of $16,312.74.

The recommendations for an amendment to the law show that the department can be made more efficient in its work.

Very respectfully,

Roady Kenehan

State Treasurer.

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BIENNIAL REPORT

OF THE

TREASURER OF STATE

OF COLORADO

INTEREST ON STATE FUNDS.

Interest on state funds for the period amounted to $88,069.88, an increase of $3,372.56 over the preceding period, and an increase of $22,831.90 over the period of 1907-1908.

The funds are deposited in 100 banks throughout every section of the state, this being double the number of banks ever having state money at any previous period. These banks pay the state 3 per cent per annum (quarterly) on their demand certificates.

The open, or checking, account is maintained in Denver, from which the state receives 2½ per cent on daily balances.

FUNDING OUTSTANDING WARRANTS.

At the general election of 1910 a constitutional amendment, providing for a bond issue of $2,115,000.00 to fund the outstanding warrants of 1887-1888 and 1889, was submitted and carried. Suit was brought in the District Court of Denver county to declare the passage of the amendment illegal. The case was carried from the District Court to the Supreme Court of the State of Colorado, and from there to the United States Supreme Court, in each of which courts the amendment was declared constitutional. Although no bonds have been issued at this date, the exchange for the old warrants will be made.

BOND OF STATE TREASURER.

Section 1790 of the Constitution reads as follows:

Oath of State Treasurer—Bond.

That the state treasurer shall, on or before the second Tuesday in January, after his election, and before entering upon the duties of his office, take and subscribe the oath required by the

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constitution, and give a bond to the State of Colorado in the sum of one million dollars, with not less than ten sureties, to be approved by the governor, attorney general and secretary of state. The governor, with the concurrence of either the attorney general or the secretary of state, whenever he deems the sureties on the bond of the state treasurer to be insufficient for the said sum of one million dollars, may demand, and the state treasurer shall give, additional bonds and sureties, to be approved by the governor, attorney general and secretary of state. The State treasurer lastly elected shall give such bond, and procure the approval thereof, prior to entering upon the duties of his office.

The giving of personal bonds, in many instances, is detrimental to the public service.

The bond of the State Treasurer is $1,000,000, and, furnished by a surety company, would require the payment of a premium of $2,500. No officer can afford to pay that amount out of his salary.

In view of the foregoing, I recommend that the Constitution be amended providing that surety bonds be given by the State Treasurer and all state officers and employes for the faithful performance of their duties, and that a sufficient appropriation be made to pay the premiums on such bonds.

Such a law, when enacted, would enable the State and its officers to exercise full control and direction over the deposit and custody of public moneys, and I believe it would result in better safe-guarding of the public funds and generally promote the interests of the State.

PUBLIC SCHOOL FUND.

The public school funds are rapidly increasing, now having a total of $2,627,413.19, of which $1,501,615.19 is invested in state warrants drawing 4% interest.

I have purchased for investment in the school fund all 3% Colorado State Bonds offered for sale on a basis that will pay the school fund at the rate of 4%; there being now invested in these bonds $559,480.18, representing a face value of $645,300, and would invest the balance of the school money in the new bond issue of 1910, buying all bonds offered at a basis of 4%.

FLAT TAX FEES HELD BY FORMER OFFICIALS.

Upon coming into office as State Auditor in 1909, I found flat tax fees designated as "Protest Fees" amounting to $31,810.49, same having been collected by officers prior to 1909.

After demand had been made upon the various officials, suit was commenced to recover the amount. Former Secretary of State O'Connor paid $16,546.31 principal and $808.57 interest, being the amount held by him.

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The case against former State Auditor Holmberg and his bondsmen was tried in the District Court and judgment rendered for $11,110.44 and interest, and upon appeal by them to the Supreme Court of the State the judgment of the lower court was affirmed and judgment entered against Holmberg and his bondsmen in the sum of $11,110.44 principal and $8,112.34 interest.

The case against former Secretary of State Cowie and his bondsmen was tried in the District Court of Denver county and judgment rendered against them and the case is now in the Supreme Court of the State, upon appeal from the decision of the lower court.

EXPENSE OF LICENSE DEPARTMENT.

Prior to this administration the license inspectors were provided with free transportation to travel in the discharge of their duties. I found early in my term of State Treasurer that the railroads did not care to give so much transportation to departments having an expense account, and it became necessary for me to provide each inspector with mileage books over the roads they traveled on and as this promises to be the order for the future, I would recommend a larger appropriation for traveling expenses of this department.

In regard to the expense connected with this office, I wish to state that the law provides for five license inspectors. I employed only four license inspectors, thus saving the State $3,000, the salary of one inspector and $1,200 traveling expenses, making a total of $4,200.00.

The Long Appropriation Bill also provided for an extra clerk in the State Treasurer's office at a salary of $1,500.00 per annum, which was not filled; this making a saving to the State of $3,000.

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Denver, Colorado, December 30, 1912.

Hon. Roady Kenehan,
State Treasurer,
Denver, Colorado.

Dear Sir:—In response to your request for a statement as to the proceedings with reference to two informations filed in the District Court of Fremont County against D. E. Gibson, W. M. Gibson, A. R. Frisbie, John Cleghorn, and Herman Loehr, I beg leave to state that:

Prior to my induction into this office, my predecessor, Hon. John T. Barnett, on December 23, 1910, filed in the District Court of Fremont County two informations against the above-named parties—one information charging them with conspiracy to defraud the state of $25,000 in the sale of certain goods, wares, and merchandise to the State Penitentiary; and the other information charging them with obtaining said sum of money by false pretenses.

Mr. Locke, the district attorney of the judicial district in which Fremont County is situated, had previously refused to file these informations, and at the time the informations were presented objected to their being filed without his consent. The then district judge, however, permitted the filing of the informations, without passing upon any questions of law involved.

Upon assuming the duties of office, on January 10, 1911, I, with the assistance of my deputy, Mr. A. A. Lee, proceeded to investigate the evidence at our disposal in these cases, and also undertook a new and independent investigation with reference to the matters involved, with the result that we determined to prosecute these cases to a conclusion.

We thereupon required the defendants to plead to the informations, and they filed a motion to dismiss the informations on the ground that the Attorney General, upon the request of the Governor, had no right to file informations in a trial court, such right being exclusively in the district attorney of the proper judicial district. So far as we are advised, these were the first criminal cases in which an Attorney General, upon the request of the Governor, attempted to file such informations, and the question presented to the trial court was, therefore, a new one in this state.

In the month of March, 1911, we argued the motion before the District Court of Fremont County, with the result that the motions were sustained, and by order of court the informations were dismissed. From this judgment of the court, and under the act of 1907 relating to writs of error upon the part of the people, we took the case to the Supreme Court for review, with the result that, in the spring of 1912, the Supreme Court by a unanimous decision upheld all of our contentions and sustained the right of

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the Attorney General to prosecute criminal cases upon the request of the Governor, reversed the decision of the court below, and remanded the case for further proceedings. To this decision the defendants filed a motion for a rehearing, which was subsequently denied, and this case is reported under the name of The People vs. Gibson, in 125 Pac. Rep., 531.

Thereupon we proceeded to have the case redocketed in the District Court of Fremont County, and to have the defendants rearrested and give new bail for their appearance in the District Court, which was done.

The defendants thereupon moved for a bill of particulars with reference to the matters set out in the complaint, and the same was granted, not, however, to the extent prayed for in the motion of the defendants. We then required each defendant to plead to the informations, and the case was set for trial on November 18, 1912.

Without going into detail with reference to the exhaustive and thorough manner with which the case was tried on both sides, both as to the facts and the law, it is sufficient to say that the trial was begun on November 18, and was not concluded until the 17th of December, thus requiring twenty-nine days for the trial.

The case was given to the jury about 11:30 on Saturday morning, December 14, and the jury returned into court with a verdict on the 17th day of December, about 1:30 in the afternoon, after being out about seventy-four hours, finding the defendants not guilty, but stating that it was the sense of the jury that the defendants were guilty of gross negligence in the conduct of the affairs of the State Penitentiary, and that the circumstances were suspicious in the extreme, and reprimanding the defendants for the transaction of the state's business in such fashion.

Very truly yours,

BENJAMIN GRIFFITH,
Attorney General.

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SUMMARY FOR TWO FISCAL YEARS ENDING NOVEMBER 30, 1912.

FUNDS	Balance in Treasury Dec. 1, 1910	Receipts for 1911-1912	Disbursements for 1911-1912	Balance in Treasury Dec. 1, 1912
Agricultural College	$ 3,617.63	$ 158,169.29	$ 160,073.31	$ 1,713.61
Agricultural College land permanent	150,864.23	19,800.80	.....	170,665.03
Agricultural College land income	2,323.59	24,488.59	24,735.60	2,076.58
Appraisement	7,280.02	1,630.00	8,900.02	10.00
Boulder and Grand county road	100.00	.....	100.00	.....
Boys Industrial School	3,800.77	14,567.40	9,816.08	8,552.09
Baca county bridge	199.39	.....	199.39	.....
Bent county road No. 2	33.56	.....	33.56	.....
Casual deficiency bonds sinking	50,000.00	1,525.21	51,525.21	.....
Capitol building	.....	1.30	1.30	.....
Capitol building and interest on capitol building bonds	20,846.62	395,446.15	401,350.28	14,942.49
Civil service cash	415.85	292.00	352.65	355.20
Conejos county bridge	2,492.50	.....	2,492.50	.....
Capitol building bonds sinking	.....	173.10	173.10	.....
Costilla county bridge	1,990.90	.....	1,990.90	.....
Colorado Springs and Canon City road	190.64	.....	190.64	.....
Clear Creek county road	608.95	.....	608.95	.....
Casual deficiency	471.86	.....	.....	471.86
Clear Creek county bridge	982.61	.....	982.61	.....
Casual deficiency certificates	13,164.25	.....	1,092.72	12,071.53
Chaffee county bridge	1,459.07	.....	1,459.07	.....

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Conejos-Costilla county bridge	4,405.99	.....	4,405.99	.....
Denver-Colorado Springs boulevard	8,653.58	.....	8,653.58	.....
Dependent Children's Home trust	41.65	100.00	141.65	.....
Dependent Children's Home cash	.....	2,588.76	2,248.72	340.04
Dolores county road	1.012.92	.....	1,012.92	.....
Dolores county road No. 2	18.50	.....	18.50	.....
Debeque bridge	.33	.....	.33	.....
Desert land cash	7,434.89	415.88	6,368.64	1,482.13
Denver-Fort Collins road	.....	3,480.00	3,462.73	17.27
Douglas county bridge	422.47	.....	422.47	.....
Delta county bridge	3,719.55	.....	3,719.55	.....
Escheats	1,577.52	.....	1,577.52	.....
Eagle county bridge No. 1	5,464.47	.....	5,464.47	.....
Eagle county bridge No. 2	988.21	.....	988.21	.....
Eagle county road	7,490.63	.....	7,490.63	.....
Factory inspection	955.03	6,407.00	7,362.03	.....
Forest reserve cash	6.75	156,437.52	102,684.40	53,759.87
Game	12,753.48	53,729.84	59,823.18	6,660.14
Gauging	8,106.00	10,648.66	18,754.66	.....
Gunnison county road	86.65	.....	86.65	.....
Gunnison county road No. 2	2,171.67	.....	2,171.67	.....
Girls' Industrial School	21,481.83	39,135.10	35,136.84	25,480.09
Garfield county bridge	5,938.70	.....	5,938.70	.....
Garfield county bridge No. 2	3,859.99	.....	3,859.99	.....

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SUMMARY FOR TWO FISCAL YEARS ENDING NOVEMBER 30, 1912—Continued.

FUNDS	Balance in Treasury Dec. 1, 1910	Receipts for 1911-1912	Disbursements for 1911-1912	Balance in Treasury Dec. 1, 1912
Golden-Jefferson county road	5.50	.....	5.50	.....
General revenue, 1887	136.82	.....	136.82	.....
General revenue, 1888	659.99	.....	659.99	.....
General revenue, 1889	1,192.77	.....	1,192.77	.....
General revenue, 1890	229.92	.....	229.92	.....
General revenue, 1891	102.96	235.27	338.23	.....
General revenue, 1893	334.25	.12	334.37	.....
General revenue, 1894	279.50	.38	279.88	.....
General revenue, 1895	118.61	4.24	122.85	.....
General revenue, 1896	195.80	15.96	211.76	.....
General revenue, 1897	279.76	3.06	282.82	.....
General revenue, 1898	50.70	5.76	56.46	.....
General revenue, 1899	110.70	2,070.65	2,181.35	.....
General revenue, 1900	87.04	22.99	110.03	.....
General revenue, 1901	91.56	44.73	136.29	.....
General revenue, 1902	45.53	1,282.04	1,327.57	.....
General revenue, 1903	50.59	1,636.22	1,686.81	.....
General revenue, 1904	108.06	2,254.09	2,362.15	.....
General revenue, 1905	108.90	3,072.69	3,181.59	.....
General revenue, 1906	154.90	7,391.32	7,546.22	.....
General revenue, 1907	104.13	43,813.74	43,917.87	.....

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General revenue, 1908	163.51	7,332.25	7,495.76	.....
General revenue, 1909	71,630.75	56,655.77	128,286.52	.....
General revenue, 1910	120,484.55	932,006.77	938,283.32	114,208.00
General revenue, 1911	2,149.02	1,356,162.59	1,323,005.28	35,306.33
General revenue, 1912	.70	634,116.67	460,457.83	173,659.54
General revenue, 1913	.42	1,075.11	.....	1,075.53
Hinsdale county road	5.65	.....	5.65	.....
Interest on insurrection bonds	24,704.36	78,789.82	71,495.50	31,998.68
Interest on delinquent taxes	.....	28,699.86	28,699.86	.....
Insane Asylum	48,143.62	159,328.26	171,205.59	36,266.29
Interest on deposit	.....	88,069.88	88,069.88	.....
Interest on funding bonds, series 1910	.....	61,497.34	.....	61,497.34
Interest on Capitol building bonds	.....	.37	.37	.....
Insurance	2,810.14	457,023.86	457,334.00	2,500.00
Internal improvement permanent	100,994.42	212,129.91	3,480.00	309,644.33
Internal improvement income	35,428.46	108,910.44	786.20	143,552.70
Insurrection	1,881.35	.....	1,881.35	.....
Insurrection bonds sinking	100.00	1,143.37	1,243.32	.05
Inheritance tax	522.59	413,147.91	413,146.66	523.84
Kiowa county artesian well	4,950.94	.....	4,950.94	.....
Land Commissioners' cash	5,326.31	31,922.58	35,923.87	1,325.02
Legislative cash	9.50	.....	9.50	.....
Land Commissioners' cash (unapplied)	120,000.00	.....	90,000.00	30,000.00
Legislative printing	171.10	.....	171.10	.....

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SUMMARY FOR TWO FISCAL YEARS ENDING NOVEMBER 30, 1912—Continued.

FUNDS	Balance in Treasury Dec. 1, 1910	Receipts for 1911-1912	Disbursements for 1911-1912	Balance in Treasury Dec. 1, 1912
Legislative indexing	50.00	.....	50.00	.....
Legislative incidental expense	395.68	.....	395.68	.....
Las Animas county bridge	2,173.76	.....	2,173.76	.....
Lake county road	3,582.12	.....	3,582.12	.....
Lincoln county bridge	209.11	.....	209.11	.....
Larimer county road	3,465.90	.....	3,465.90	.....
Military poll	4,225.12	157,840.99	156,077.79	5,988.32
Mute and blind	4,011.73	158,169.53	160,781.26	1,400.00
Mineral land survey	593.12	130.00	.....	723.12
Montezuma county road	1,848.94	.....	1,848.94	.....
Montezuma county artesian well	3,804.49	.....	3,804.49	.....
Mesa county bridge	6,153.89	.....	.....	6,153.89
Montrose county road No. 3	473.90	.....	473.90	.....
Morgan county bridge	1,951.95	.....	1,951.95	.....
Mineral county road and flume No. 2	4,495.94	.....	4,495.94	.....
Montrose county road	6.46	.....	6.46	.....
Normal School	4,566.64	158,168.62	158,641.34	4,093.92
Outstanding certificates stock indemnity	114.58	.....	114.58	.....
Otero county road No. 1	2,310.48	.....	2,310.48	.....
Ouray county bridge	3,423.04	.....	3,423.04	.....
Pitkin county road No. 2	222.72	.....	222.72	.....

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Penitentiary convict labor	15,986.94	34,578.25	38,020.44	12,544.75
Pueblo county bridge	4,989.75	.....	4,989.75	.....
Penitentiary land permanent	1,342.41	814.74	.....	2,157.15
Penitentiary land income	4,043.15	1,721.36	8.00	5,756.51
Partition of realty	217.36	95.53	.....	312.89
Public building land permanent	2,783.45	1,031.60	.....	3,815.05
Pueblo-Custer county road	1,785.28	.....	1,785.28	.....
Public building land income	5,116.06	1,142.18	.....	6,258.24
Prowers-Bent county road	3,737.97	.....	3,737.97	.....
Pitkin county bridge	9,693.19	.....	9,634.84	58.35
Public school land permanent	2,048,292.60	579,148.59	28.00	2,627,413.19
Public school land income	134,049.67	798,318.00	756,939.66	175,428.01
Public school emergency	.....	3,675.90	3,675.90	.....
Registered funding bonds, series 1897	344.81	.....	.....	344.81
Rollinsville-Gilpin county road	1,410.58	.....	1,410.58	.....
Reformatory cash	4,335.21	4,758.71	8,168.92	925.00
Reservoir commission	800.95	.....	.....	800.95
Rio Blanco county bridge	3,697.27	.....	3,697.27	.....
Reformatory road	46.44	.....	46.44	.....
School of Mines	2,296.48	158,169.32	157,281.63	3,184.17
Spanish-American war	2,081.24	193.41	2,274.65	.....
Saline land permanent	56.00	.....	.....	56.00
Saline land income	1,749.30	73.90	.....	1,823.20
Stock inspection	3,223.21	52,722.72	54,908.10	1,037.83

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SUMMARY FOR TWO FISCAL YEARS ENDING NOVEMBER 30, 1912—Continued.

FUNDS	Balance in Treasury Dec. 1, 1910	Receipts for 1911-1912	Disbursements for 1911-1912	Balance in Treasury Dec. 1, 1912
Scalp bounty	23.18	245.17	.....	268.35
Supreme Court library	3,478.89	18,229.75	2,879.50	18,829.14
Soldiers' and Sailors' Home	9,580.79	44,582.14	52,175.54	1,987.39
State Normal Institute	.07	7,017.95	7,017.79	.23
State Board of Immigration	625.00	364.12	949.44	39.68
State Board of Architect Examiners	.....	3,750.00	.....	3,750.00
State Board of Medical Examiners	625.08	7,625.00	8,170.08	80.00
State Home for Mental Defectives	.....	237.90	.....	237.90
State Board of Nurse Examiners	2,879.54	3,464.00	2,821.84	3,521.70
Surplus	51,053.04	138,519.00	189,572.04	.....
San Miguel county road	19.48	19.00	38.48	.....
San Miguel county road No. 2	104.62	.....	104.62	.....
Summit county bridge	3,490.40	.....	3,490.40	.....
Teller county bridge	1,923.18	.....	1,923.18	.....
Ute war debt	235.20	.53	235.73	.....
Ute Indian trust	150.30	.....	.....	150.30
University	4,597.53	316,290.25	318,087.78	2,800.00
University land permanent	28,322.63	4,415.77	1,060.52	31,677.88
University land income	235.45	3,493.20	3,318.77	409.88

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University special	11.66	.05	.....	11.71
Yuma county road	446.98	.....	446.98	.....
	$ 3,309,320.54	$ 8,237,909.80	$ 7,383,035.25	$ 4,164,195.09
		3,309,320.54	4,164,195.09	
		$11,547,230.34	$11,547,230.34	

Note—Totals of receipts and disbursements include transfer of funds.

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR BIENNIAL PERIOD ENDING NOVEMBER 30, 1912.

Balance, December 1, 1910	$ 3,309,320.54
Receipts, less transfers	6,984,911.94
	$10,294,232.48
Disbursements, less transfers	6,130,037.39
Balance, November 30, 1912	$4,164,195.09

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CUSTODY OF STATE FUNDS

NOVEMBER 30, 1912.

American National Bank, Alamosa	$ 20,000.00
Alamosa National Bank, Alamosa	10,000.00
Aspen State Bank, Aspen	10,000.00
Bank of Victor, Victor	15,000.00
Bank of Georgetown, Georgetown	15,000.00
Bent County Bank, Las Animas	10,000.00
Burns National Bank, Durango	10,000.00
Broadway Bank, Denver	10,000.00
Cripple Creek State Bank, Cripple Creek	30,000.00
City Bank & Trust Company, Denver	30,000.00
Citizens' National Bank, Glenwood Springs	10,000.00
City National Bank, Greeley	20,000.00
City Bank, Victor	25,000.00
Commercial Bank & Trust Company, Fort Collins	5,000.00
Commercial Bank, Salida	10,000.00
Durango Trust Company, Durango	10,000.00
Denver Stock Yards Bank, Denver	100,000.00
Fort Collins National Bank, Fort Collins	10,000.00
Farmers' National Bank, Timnath	5,000.00
Farmers' & Merchants' Bank, Rocky Ford	5,000.00
Fleming Brothers, Bankers, Denver	5,000.00
Federal National Bank, Denver	10,000.00
First National Bank, Fruita	5,000.00
First National Bank, Monte Vista	10,000.00
First National Bank, Lamar	10,000.00
First National Bank, La Jara	5,000.00
First National Bank, Rifle	5,000.00
First National Bank, Rocky Ford	10,000.00
First National Bank, Arvada	10,000.00
First National Bank, Berthoud	5,000.00
First National Bank, Meeker	15,000.00
First National Bank, Eaton	10,000.00
First National Bank, Canon City	50,000.00
First National Bank, Idaho Springs	10,000.00
First National Bank, Loveland	5,000.00
First National Bank, Greeley	15,000.00
First National Bank, Cripple Creek	50,000.00
First National Bank, Fort Collins	20,000.00

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CUSTODY OF STATE FUNDS—Continued

First National Bank, Montrose	10,000.00
First National Bank, Fort Morgan	5,000.00
First National Bank, Mancos	5,000.00
First National Bank, Holyoke	10,000.00
First National Bank, Glenwood Springs	10,000.00
First National Bank, Delta	5,000.00
First National Bank, Eagle	5,000.00
First National Bank, New Windsor	5,000.00
First National Bank, Sterling	10,000.00
Greeley National Bank, Greeley	10,000.00
Guaranty State Bank, Walsenburg	10,000.00
Gunnison Bank & Trust Company, Gunnison	5,000.00
German-American Trust Company, Denver	40,000.00
Hibernia Bank & Trust Company, Denver	45,000.00
Hamilton National Bank, Denver	25,000.00
Home Savings & Trust Company, Denver	35,000.00
Home State Bank, Montrose	5,000.00
Logan County National Bank, Sterling	5,000.00
Longmont National Bank, Longmont	10,000.00
Loveland National Bank, Loveland	20,000.00
La Jara State Bank, La Jara	10,000.00
Mercantile National Bank, Pueblo	10,000.00
Milner Bank & Trust Company, Steamboat Springs	5,000.00
Mesa County National Bank, Grand Junction	10,000.00
Morgan County National Bank, Fort Morgan	5,000.00
Montezuma Valley National Bank, Cortez	5,000.00
Mercantile Bank & Trust Company, Boulder	5,000.00
Merchants Bank, Denver	5,000.00
Merchants' & Miners' National Bank, Idaho Springs	5,000.00
National Bank of Wray, Wray	10,000.00
Poudre Valley National Bank, Fort Collins	30,000.00
Pueblo Savings Bank, Pueblo	25,000.00
Peoples' Home Bank, Rocky Ford	10,000.00
Rocky Ford National Bank, Rocky Ford	10,000.00
Rocky Mountain National Bank, Central City	10,000.00
Romeo State Bank, Romeo	5,000.00
Routt County Bank, Oak Creek	5,000.00
Silverton National Bank, Silverton	5,000.00
Saguache County Bank, Saguache	10,000.00
Severance State Bank, Severance	5,000.00

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CUSTODY OF STATE FUNDS—Concluded

State Bank of Austin, Austin	5,000.00	
Silver State Bank, Denver	5,000.00	
Union National Bank, Greeley	10,000.00	
Union Trust & Banking Company, Grand Junction	20,000.00	
Western National Bank, Pueblo	10,000.00	
First National Bank, Denver	886,763.60	
Cash	7,461.95	
Checks for deposit	29,650.90	
Total		$2,043,876.45
Agricultural College investment	$ 2,547.03	
Internal improvement permanent investment	28,625.90	
Internal improvement income investment	286.47	
Public school investment	2,061,095.37	
University investment	27,763.87	
Total investments		$2,120,318.64
Total cash and investments, November 30, 1912		$4,164,195.09

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INTEREST ON DEPOSIT OF STATE FUNDS

RECEIPTS.

American National Bank, Alamosa	$ 1,148.33
Alamosa National Bank, Alamosa	562.50
Aspen State Bank, Aspen	124.17
Bank of Victor	872.50
Bank of Georgetown, Georgetown	374.17
Bent County Bank, Las Animas	349.17
Burns National Bank, Durango	267.50
Broadway Bank, Denver	43.34
Cripple Creek State Bank, Cripple Creek	1,687.50
City Bank & Trust Company, Denver	1,308.33
Citizens' National Bank, Glenwood Springs	552.50
City National Bank, Greeley	405.84
City Bank, Victor	917.77
Commercial Bank & Trust Company, Fort Collins	293.34
Commercial Bank, Salida	585.85
Capitol National Bank, Denver	560.00
Durango Trust Company, Durango	585.00
Denver Stock Yards Bank, Denver	1,389.17
Fort Collins National Bank, Fort Collins	590.83
Farmers' National Bank, Timnath	173.33
Farmers' & Merchants' Bank, Rocky Ford	126.65
Fleming Brothers, Bankers, Denver	21.67
Federal National Bank, Denver	72.50
Fremont County National Bank, Canon City	37.50
First National Bank, Denver	45,238.52
First National Bank, Fruita	207.90
First National Bank, Monte Vista	244.16
First National Bank, Lamar	587.50
First National Bank, La Jara	66.25
First National Bank, Rifle	168.34
First National Bank, Rocky Ford	584.17
First National Bank, Arvada	578.35
First National Bank, Berthoud	262.50
First National Bank, Meeker	815.00
First National Bank, Eaton	587.50
First National Bank, Canon City	1,870.00
First National Bank, Idaho Springs	585.83
First National Bank, Loveland	257.50

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INTEREST ON DEPOSIT OF STATE FUNDS—Continued

First National Bank, Greeley	868.75
First National Bank, Cripple Creek	1,838.33
First National Bank, Fort Collins	325.00
First National Bank, Montrose	559.57
First National Bank, Fort Morgan	304.20
First National Bank, Mancos	75.00
First National Bank, Holyoke	342.09
First National Bank, Glenwood Springs	428.30
First National Bank, Delta	289.17
First National Bank, Eagle	269.58
First National Bank, New Windsor	260.40
First National Bank, Sterling	43.76
First National Bank, Akron	25.00
Greeley National Bank, Greeley	260.00
Guaranty State Bank, Walsenburg	565.40
Gunnison Bank & Trust Company, Gunnison	125.00
German-American Trust Company, Denver	150.00
Grand Valley National Bank, Grand Junction	50.00
Hibernia Bank & Trust Company, Denver	1,745.00
Hamilton National Bank, Denver	1,397.09
Home Savings & Trust Company, Denver	1,172.08
Home State Bank, Montrose	227.00
Logan County National Bank, Sterling	267.08
Longmont National Bank, Longmont	180.83
Loveland National Bank, Loveland	1,183.33
La Jara State Bank, La Jara	527.10
Larimer County Bank & Trust Company, Loveland	25.00
Mercantile National Bank, Pueblo	533.30
Milner Bank & Trust Company, Steamboat Springs	292.50
Mesa County National Bank, Grand Junction	545.80
Morgan County National Bank, Fort Morgan	291.93
Montezuma Valley National Bank, Cortez	40.84
Mercantile Bank & Trust Company, Boulder	306.25
Merchants' & Miners' National Bank, Idaho Springs	218.75
Merchants Bank, Denver	9.59
Minnequa Bank, Pueblo	25.00
National Bank of Wray, Wray	323.33
Poudre Valley National Bank, Fort Collins	1,216.68
Pueblo Savings Bank, Pueblo	1,462.50
People's Home Bank, Rocky Ford	445.80

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INTEREST ON DEPOSIT OF STATE FUNDS—Concluded

Rocky Ford National Bank, Rocky Ford	413.33	
Rocky Mountain National Bank, Central City	588.30	
Romeo State Bank, Romeo	69.58	
Routt County Bank, Oak Creek	253.15	
Silverton National Bank, Silverton	289.59	
Saguache County Bank, Saguache	586.66	
Severance State Bank, Severance	220.40	
State Bank of Austin, Austin	173.34	
Silver State Bank, Denver	34.59	
Trinidad National Bank, Trinidad	50.00	
Union National Bank, Greeley	255.83	
Union Trust & Banking Company, Grand Junction	350.00	
Western National Bank, Pueblo	465.80	
Total receipts for 1911 and 1912		$88,069.88

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General Ledger Accounts

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AGRICULTURAL COLLEGE FUND.

1910 Dec.			
1	By balance	.....	$ 3,617.63
	By receipts from levy	.....	156,769.29
	By receipts interest on delinquent taxes	.....	1,400.00
	To warrants paid	$ 160,073.31	.....
	To balance Nov. 30, 1912	1,713.61	.....
		$ 161,786.92	$ 161,786.92

AGRICULTURAL COLLEGE LAND PERMANENT FUND.

1910 Dec.			
1	By balance	.....	$ 150,864.23
	By receipts from Land Board	.....	19,800.50
	To balance Nov. 30, 1912	$ 170,665.03	.....
		$ 170,665.03	$ 170,665.03

AGRICULTURAL COLLEGE LAND INCOME FUND.

1910 Dec.			
1	By balance	.....	$ 2,323.59
	By receipts from Land Board	.....	21,139.48
	By receipts interest on investments	.....	3,349.11
	To warrants paid	$ 24,735.60	.....
	To balance Nov. 30, 1912	2,076.58	.....
		$ 26,812.18	$ 26,812.18

APPRAISEMENT FUND.

1910 Dec.			
1	By balance	.....	$ 7,280.02
	By receipts from Land Board	.....	1,630.00
	To warrants paid	$ 3,666.05	.....
	To transfer to Land Commissioners cash	5,233.97	.....
	To balance Nov. 30, 1912	10.00	.....
		$ 8,910.02	$ 8,910.02

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BOULDER AND GRAND COUNTY ROAD FUND.

1910 Dec.			
1	By balance	.....	$ 100.00
	To warrants paid	$ 100.00	.....

BOYS' INDUSTRIAL SCHOOL.

1910 Dec.			
1	By balance	.....	$ 3,800.77
	By receipts from Superintendent	.....	14,567.40
	To warrants paid	$ 9,816.08	.....
	To balance Nov. 30, 1912	8,552.09	.....
		$ 18,368.17	$ 18,368.17

BACA COUNTY BRIDGE FUND.

1910 Dec.			
1	By balance	.....	$ 199.39
	To warrants paid	$ 199.39	.....

BENT COUNTY ROAD NO. 2 FUND.

1910 Dec.			
1	By balance	.....	$ 33.56
	To transfer to Internal Improvement Permanent	$ 33.56	.....

CASUAL DEFICIENCY BONDS SINKING FUND.

1910 Dec.			
1	By balance	.....	$ 50,000.00
	By receipts from levy	.....	1,525.21
	To bonds redeemed	$ 50,000.00	.....
	To transfer to Revenue 1909	1,198.97	.....
	To transfer to Revenue 1911	161.17	.....
	To transfer to Surplus	165.07	.....
		$ 51,525.21	$ 51,525.21

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CAPITOL BUILDING FUND.

1910 Dec.			
1	By receipts from levy	.....	$ 1.30
	To transfer to Capitol Building and interest on Capitol Building Bonds Fund	$ 1.30	.....

CAPITOL BUILDING AND INTEREST ON CAPITOL BUILDING BONDS FUND.

1910 Dec.			
1	By balance	.....	$ 20,846.62
	By receipts from tax levy	.....	391,557.51
	By receipts from Secretary	.....	386.97
	By transfer from Capitol Building	.....	1.30
	By transfer from interest on Capitol Building	.....	.37
	By transfer from interest on delinquent taxes	.....	3,500.00
	To warrants paid	$ 392,420.07	.....
	To warrant interest paid	8,930.21	.....
	To balance Nov. 30, 1912	14,942.49	.....
		$ 416,292.77	$ 416,292.77

CIVIL SERVICE CASH FUND.

1910 Dec.			
1	By balance	.....	$ 415.85
	By receipts from examinations	.....	292.00
	To warrants paid	$ 352.65	.....
	To balance Nov. 30, 1912	355.20	.....
		$ 707.85	$ 707.85

CONEJOS COUNTY BRIDGE FUND.

1910 Dec.			
1	By balance	.....	$ 2,492.50
	To warrants paid	$ 2,492.50	.....

CAPITOL BUILDING BONDS SINKING FUND.

1910 Dec.			
1	By receipts from levy	.....	$ 173.10
	To transfer to Revenue 1911	$ 83.61	.....
	To transfer to surplus	89.49	.....
		$ 173.10	$ 173.10

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COSTILLA COUNTY BRIDGE FUND.

1910 Dec. 1	By balance		$ 1,990.90
	To warrants paid	$ 1,990.90	

COLORADO SPRINGS AND CANON CITY ROAD FUND.

1910 Dec. 1	By balance		$ 190.64
	To warrants paid	$ 190.64	

CLEAR CREEK COUNTY ROAD FUND.

1910 Dec. 1	By balance		$ 608.95
	To warrants paid	$ 550.00	
	To transfer to Internal Improvement Permanent Fund	58.95	
		$ 608.95	$ 608.95

CASUAL DEFICIENCY FUND.

1910 Dec. 1	By balance		$ 471.86
	To balance Nov. 30, 1912	$ 471.86	

CLEAR CREEK COUNTY BRIDGE FUND.

1910 Dec. 1	By balance		$ 982.61
	To transfer to Internal Improvement Permanent Fund	$ 982.61	

CASUAL DEFICIENCY CERTIFICATES FUND.

1910 Dec. 1	By balance		$ 13,164.25
	To warrants paid	$ 1,092.72	
	To balance Nov. 30, 1912	12,071.53	
		$ 13,164.25	$ 13,164.25

CHAFFEE COUNTY BRIDGE FUND.

1910 Dec. 1	By balance		$ 1,459.07
	To warrants paid	$ 1,459.07	

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CONEJOS-COSTILLA COUNTY BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ 4,405.99
	To warrants paid	$ 4,405.99	.....

DENVER-COLORADO SPRINGS BOULEVARD FUND.

1910 Dec. 1	By balance	.....	$ 8,653.58
	To warrants paid	$ 8,652.69	.....
	To transfer to Internal Improvement Permanent Fund	.89	.....
		$ 8,653.58	$ 8,653.58

DEPENDENT CHILDREN'S HOME TRUST FUND.

1910 Dec. 1	By balance	.....	$ 41.65
	By interest on bond	.....	100.00
	To warrants paid	$ 141.65	.....
		$ 141.65	$ 141.65

DEPENDENT CHILDREN'S HOME CASH.

1910 Dec. 1	By receipts from Superintendent	.....	$ 2,588.76
	To warrants paid	$ 2,248.72	.....
	To balance Nov. 30, 1912	340.04	.....
		$ 2,588.76	$ 2,588.76

DOLORES COUNTY ROAD FUND.

1910 Dec 1	By balance	.....	$ 1,012.92
	To transfer to Internal Improvement Permanent Fund	$ 1,012.92	.....

DOLORES COUNTY ROAD NO. 2 FUND.

1910 Dec. 1	By balance	.....	$ 18.50
	To warrants paid	$ 18.50	.....

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DE BEQUE BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ .33
	To transfer to Internal Improvement Permanent Fund	$ .33	.....

DESERT LAND CASH FUND.

1910 Dec. 1	By balance	.....	$ 7,434.89
	By receipts from Land Board	.....	415.88
	To warrants paid	$ 6,368.64	.....
	To balance Nov. 30, 1912	1,482.13	.....
		$ 7,850.77	$ 7,850.77

DENVER-FORT COLLINS ROAD FUND.

1910 Dec. 1	By transfer from Internal Improvement Permanent Fund	.....	$ 3,480.00
	To warrants paid	$ 3,462.73	.....
	To balance Nov. 30, 1912	17.27	.....
		$ 3,480.00	$ 3,480.00

DOUGLAS COUNTY BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ 422.47
	To warrants paid	$ 8.00	.....
	To transfer to Internal Improvement Permanent Fund	414.47	.....
		$ 422.47	$ 422.47

DELTA COUNTY BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ 3,719.55
	To warrants paid	$ 3,715.55	.....
	To transfer to Internal Improvement Permanent Fund	4.00	.....
		$ 3,719.55	$ 3,719.55

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ESCHEATS FUND.

1910 Dec. 1	By balance	.....	$ 1,577.52
	To transfer to Public School Permanent Fund....	$ 1,577.52	.....

EAGLE COUNTY BRIDGE NO. 1 FUND

1910 Dec. 1	By balance	.....	$ 5,464.47
	To warrants paid	$ 5,464.47	.....

EAGLE COUNTY BRIDGE NO. 2 FUND.

1910 Dec. 1	By balance	.....	$ 988.21
	To warrants paid	$ 988.21	.....

EAGLE COUNTY ROAD FUND.

1910 Dec. 1	By balance	.....	$ 7,490.63
	To warrants paid	$ 6,963.17	.....
	To transfer to Internal Improvement Permanent Fund	527.46	.....
		$ 7,490.63	$ 7,490.63

FACTORY INSPECTION FUND.

1910 Dec. 1	By balance	.....	$ 955.03
	By receipts from Labor Commissioner	.....	6,407.00
	To warrants paid	$ 7,193.98	.....
	To transfer to Revenue 1911	168.05	.....
		$ 7,362.03	$ 7,362.03

FOREST RESERVE CASH FUND.

1910 Dec. 1	By balance	.....	$ 6.75
	By receipts from United States Government	.....	156,437.52
	To warrants paid	$ 102,684.40	.....
	To balance Nov. 30, 1912	53,759.87	.....
		$ 156,444.27	$ 156,444.27

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GAME FUND.

1910 Dec.			
1	By balance	.....	$ 12,753.48
	By receipts from Game Commissioner	.....	53,729.84
	To warrants paid	$ 55,539.25	.....
	To transfer to Revenue 1910	4,283.93	.....
	To balance Nov. 30, 1912	6,660.14	.....
		$ 66,483.32	$ 66,483.32

GAUGING FUND.

1910 Dec.			
1	By balance	.....	$ 8,106.00
	By receipts from State Engineer	.....	10,648.66
	To warrants paid	$ 7,170.88	.....
	To transfer to Revenue 1911	11,583.78	.....
		$ 18,754.66	$ 18,754.66

GUNNISON COUNTY ROAD.

1910 Dec.			
1	By balance	.....	$ 86.65
	To transfer to Internal Improvement Permanent Fund	$ 86.65	.....

GUNNISON COUNTY ROAD NO. 2 FUND.

1910 Dec.			
1	By balance	.....	$ 2,171.67
	To warrants paid	$ 2,009.75	.....
	To transfer to Internal Improvement Permanent Fund	161.92	.....
		$ 2,171.67	$ 2,171.67

GIRLS' INDUSTRIAL SCHOOL FUND.

1910 Dec.			
1	By balance	.....	$ 21,481.83
	By receipts from Secretary	.....	39,135.10
	To warrants paid	$ 35,136.84	.....
	To balance Nov. 30, 1912	25,480.09	.....
		$ 60,616.93	$ 60,616.93

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GARFIELD COUNTY BRIDGE NO. 1 FUND.

1910 Dec. 1	By balance	.....	$ 5,938.70
	To warrants paid	$ 5,938.70	.....

GARFIELD COUNTY BRIDGE NO. 2 FUND.

1910 Dec. 1	By balance	.....	$ 3,859.99
	To warrants paid	$ 3,859.99	.....

GOLDEN-JEFFERSON COUNTY ROAD FUND.

1910 Dec. 1	By balance	.....	$ 5.50
	To warrants paid	$ 5.50	.....

GENERAL REVENUE FUND, 1887.

1910 Dec. 1	By balance	.....	$ 136.82
	To transfer to surplus	$ 136.82	.....

GENERAL REVENUE FUND, 1888.

1910 Dec. 1	By balance	.....	$ 659.99
	To transfer to surplus	$ 659.99	.....

GENERAL REVENUE FUND, 1889.

1910 Dec. 1	By balance	.....	$ 1,192.77
	To transfer to surplus	$ 1,192.77	.....

GENERAL REVENUE FUND, 1890.

1910 Dec. 1	By balance	.....	$ 229.92
	To transfer to surplus	$ 229.92	.....

GENERAL REVENUE FUND, 1891.

1910 Dec. 1	By balance	.....	$ 102.96
	By transfer from Ute War Fund	.....	235.27
	To transfer to surplus	$ 338.23	.....
		$ 338.23	$ 338.23

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GENERAL REVENUE FUND, 1893.

1910 Dec. 1	By balance	.....	$ 334.25
	By receipts from tax levy	.....	.12
	To transfer to surplus	$ 334.37	.....
		$ 334.37	$ 334.37

GENERAL REVENUE FUND, 1894.

1910 Dec. 1	By balance	.....	$ 279.50
	By receipts from tax levy	.....	.38
	To transfer to surplus	$ 279.88	.....
		$ 279.88	$ 279.88

GENERAL REVENUE FUND, 1895.

1910 Dec. 1	By balance	.....	$ 118.61
	By receipts from tax levy	.....	4.24
	To warrants paid	$ 2.00	.....
	To transfer to surplus	120.85	.....
		$ 122.85	$ 122.85

GENERAL REVENUE FUND, 1896.

1910 Dec. 1	By balance	.....	$ 195.80
	By receipts from tax levy	.....	15.96
	To warrants paid	$ 4.00	.....
	To warrant interest paid	.25	.....
	To transfer to surplus	207.51	.....
		$ 211.76	$ 211.76

GENERAL REVENUE FUND, 1897.

1910 Dec. 1	By balance	.....	$ 279.76
	By receipts from tax levy	.....	3.06
	To transfer to surplus	$ 282.82	.....
		$ 282.82	$ 282.82

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Dec.
1910

GENERAL REVENUE FUND, 1898.

1	By balance	.....	$ 50.70
	By receipts from tax levy	.....	5.76
	To transfer to surplus	$ 56.46	.....
		$ 56.46	$ 56.46

GENERAL REVENUE FUND, 1899.

1910
Dec.

1	By balance	.....	$ 110.70
	By receipts from tax levy	.....	12.14
	By transfer from Spanish-American War Fund	.....	2,058.51
	To transfer to surplus	$ 2,181.35	.....
		$ 2,181.35	$ 2,181.35

GENERAL REVENUE FUND, 1900.

1910
Dec.

1	By balance	.....	$ 87.04
	By receipts from tax levy	.....	22.99
	To transfer to surplus	$ 110.03	.....
		$ 110.03	$ 110.03

GENERAL REVENUE FUND, 1901.

1910
Dec.

1	By balance	.....	$ 91.56
	By receipts from tax levy	.....	44.73
	To warrants paid	$ 2.25	.....
	To warrant interest paid	.04	.....
	To transfer to surplus	134.00	.....
		$ 136.29	$ 136.29

GENERAL REVENUE FUND, 1902.

1910
Dec.

1	By balance	.....	$ 45.53
	By receipts from tax levy	.....	114.14
	By receipts from Secretary of State flat tax	.....	1,167.90
	To transfer to surplus	$ 1,327.57	.....
		$ 1,327.57	$ 1,327.57

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GENERAL REVENUE FUND, 1903.

1910 Dec. 1	By balance	.....	$ 50.59
	By receipts from tax levy	.....	119.44
	By receipts from Secretary of State flat tax	.....	1,516.78
	To warrants paid	$ 29.89	.....
	To warrant interest paid	1.04	.....
	To transfer to surplus	1,655.88	.....
		$ 1,686.81	$ 1,686.81

GENERAL REVENUE FUND, 1904.

1910 Dec. 1	By balance	.....	$ 108.06
	By receipts from tax levy	.....	358.76
	By receipts from Secretary of State flat tax	.....	1,895.33
	To warrants paid	$ 4.50	.....
	To warrant interest paid	.19	.....
	To transfer to surplus	2,357.46	.....
		$ 2,362.15	$ 2,362.15

GENERAL REVENUE FUND, 1905.

1910 Dec. 1	By balance	.....	$ 108.90
	By receipts from tax levy	.....	332.46
	By receipts from Secretary of State flat tax	.....	1,910.33
	By receipts from refund court fees	.....	5.10
	By transfer from inheritance tax	.....	824.80
	To warrants paid	$ 3.75	.....
	To warrant interest paid	.14	.....
	To transfer to surplus	3,177.70	.....
		$ 3,181.59	$ 3,181.59

GENERAL REVENUE FUND, 1906.

1910 Dec. 1	By balance	.....	$ 154.90
	By receipts from tax levy	.....	755.74
	By receipts from Secretary of State flat tax	.....	2,046.21
	By receipts from inheritance tax	.....	4,589.37
	To transfer to surplus	$ 7,546.22	.....
		$ 7,546.22	$ 7,546.22

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GENERAL REVENUE FUND, 1907.

1910 Dec.			
1	By balance	.....	$ 104.13
	By receipts from tax levy	.....	2,527.33
	By receipts from Secretary of State flat tax	.....	2,271.23
	By receipts from legislative cash	.....	554.78
	By transfer from inheritance tax	.....	38,460.40
	To warrants paid	$ .75	.....
	To warrant interest paid	.01	.....
	To transfer to surplus	43,917.11	.....
		$ 43,917.87	$ 43,917.87

GENERAL REVENUE FUND, 1908.

1910 Dec.			
1	By balance	.....	$ 163.51
	By receipts from tax levy	.....	4,139.97
	By receipts from Secretary of State flat tax	.....	2,946.02
	By receipts from refund freight charges	.....	28.85
	By transfer from inheritance tax	.....	217.41
	To warrants paid	$ 10.00	.....
	To warrant interest paid	.39	.....
	To transfer to surplus	7,485.37	.....
		$ 7,495.76	$ 7,495.76

GENERAL REVENUE FUND, 1909.

1910 Dec.			
1	By balance	.....	$ 71,630.75
	By receipts from tax levy	.....	37,324.86
	By receipts from Secretary of State flat tax	.....	3,510.49
	By transfer from inheritance tax	.....	13,719.11
	By transfer from insurrection bonds sinking	.....	902.34
	By transfer from casual deficiency bonds sinking	.....	1,198.97
	To warrants paid	$ 104,963.92	.....
	To warrant interest paid	1,586.42	.....
	To transfer to surplus	21,736.18	.....
		$ 128,286.52	$ 128,286.52

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GENERAL REVENUE FUND, 1910.

1910 Dec.			
1	By balance	.....	$ 120,484.55
	By receipts from tax levy	.....	768,565.31
	By receipts from Secretary of State flat tax	.....	10,368.66
	By receipts from State Boiler Inspector	.....	55.00
	By receipts from refund court fees	.....	411.00
	By transfer from medical examiners	.....	597.92
	By transfer from game fund	.....	4,283.93
	By transfer from inheritance tax	.....	147,724.95
	To warrants paid	$ 875,808.00	.....
	To warrant interest paid	22,542.90	.....
	To assessors' bonds paid	84.25	.....
	To transfer to surplus	39,848.17	.....
	To balance Nov. 30, 1912	114,208.00	.....
		$1,052,491.32	$1,052,491.32

GENERAL REVENUE FUND, 1911.

1910 Dec.			
1	By balance	.....	$ 2,149.02
	By receipts from tax levy	.....	674,769.17
	By receipts from Auditor of State, fees	.....	144.90
	By receipts from Auditor of State, building and loan fees	.....	1,586.50
	By receipts from State Treasurer, liquor license	.....	59,425.00
	By receipts from State Treasurer, license fees	.....	938.50
	By receipts from State Treasurer, license transfers	.....	387.50
	By receipts from State Treasurer, detective licenses	.....	300.00
	By receipts from State Treasurer, interest on deposits	.....	24,473.59
	By receipts Secretary of State, fees	.....	122,589.97
	By receipts Secretary of State flat tax	.....	47,443.55
	By receipts from Insurance Department	.....	201,750.00
	By receipts from State Bank Commissioner	.....	6,796.50
	By receipts from State Boiler Inspector	.....	7,650.00
	By receipts from State Dairy Commissioner	.....	570.00
	By receipts from State Board of Health	.....	206.00
	By receipts from State Employment Bureau	.....	43.47
	By receipts from inheritance tax	.....	150,753.07

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GENERAL REVENUE FUND, 1911—Concluded.

1910 Dec.		
By receipts from refund court fees	.....	157.40
By transfer from surplus	.....	42,068.66
By transfer from gauging fund	.....	11,583.78
By transfer from casual deficiency bonds sinking fund	.....	161.17
By transfer from Capitol building sinking fund	.....	83.61
By transfer from factory inspection	.....	168.05
By transfer from insurrection fund	.....	1,881.35
By transfer from insurrection bonds sinking	.....	116.27
By transfer from outstanding stock certificates	.....	114.58
To warrants paid	$1,292,492.41	.....
To warrant interest paid	28,660.99	.....
To assessors' bonds paid	1,659.88	.....
To transfer to Spanish-American war	192.00	.....
To balance Nov. 30, 1912	35,306.33	.....
	$1,358,311.61	$1,358,311.61

GENERAL REVENUE FUND, 1912.

1910 Dec.		
1 By balance	.....	$ .70
By receipts from Secretary of State, fees	.....	119,642.67
By receipts from Secretary of State, flat tax	.....	28,431.91
By receipts from State Auditor, fees	.....	128.80
By receipts from State Auditor, building and loan fees	.....	1,580.75
By receipts from State Treasurer, liquor licenses	.....	56,225.00
By receipts from State Treasurer, license fees	.....	613.00
By receipts from State Treasurer, license transfers	.....	587.50
By receipts from State Treasurer, detective licenses	.....	800.00
By receipts from State Treasurer, interest on deposits	.....	35,584.06
By receipts from Insurance Department	.....	205,540.05
By receipts from State Bank Commissioner	.....	7,060.00
By receipts from State Boiler Inspector	.....	7,960.00
By receipts from State Dairy Commissioner	.....	893.00
By receipts from State Board of Health	.....	130.00
By receipts from State Engineer	.....	13,457.91

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GENERAL REVENUE FUND, 1912—Concluded.

1910 Dec.			
	By receipts from Employment Agency	.....	14.47
	By receipts from State Board of Accountancy	.....	3.56
	By receipts from Commissioner of Mines	.....	9.50
	By receipts from Attorney General	.....	8.40
	By receipts from Governor	.....	30.00
	By receipts from inheritance tax	.....	42,985.65
	By receipts from interest on delinquent taxes	.....	13,066.62
	By transfer from surplus	.....	99,363.82
	To warrants paid	$ 451,369.37	.....
	To warrant interest paid	6,133.98	.....
	To assessors' bonds paid	2,954.48	.....
	To balance Nov. 30, 1912	173,659.54	.....
		$ 634,117.37	$ 634,117.37

GENERAL REVENUE FUND, 1913.

1910 Dec.			
1	By balance	.....	$ .42
	By receipts from Secretary of State flat tax	.....	1,075.11
	To balance Nov. 30, 1912	$ 1,075.53	.....
		$ 1,075.53	$ 1,075.53

HINSDALE COUNTY ROAD FUND.

1910 Dec.			
1	By balance	.....	$ 5.65
	To transfer to internal improvement permanent fund	$ 5.65	.....

INTEREST ON INSURRECTION BONDS FUND.

1910 Dec.			
1	By balance	.....	$ 24,704.36
	By receipts from tax levy	.....	78,089.82
	By receipts from interest on delinquent taxes	.....	700.00
	To interest paid	$ 71,495.50	.....
	To balance Nov. 30, 1912	31,998.68	.....
		$ 103,494.18	$ 103,494.18

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INTEREST ON DELINQUENT TAXES FUND.

1910 Dec. 1	By receipts from county treasurers	.....	$ 28,699.86
	To transfer to general revenue 1912	$ 13,066.62	.....
	To transfer to mute and blind fund	1,400.00	.....
	To transfer to Agricultural College	1,400.00	.....
	To transfer to School of Mines fund	1,400.00	.....
	To transfer to Normal School fund	1,400.00	.....
	To transfer to University fund	2,800.00	.....
	To transfer to Insane Asylum fund	1,400.00	.....
	To transfer to stock inspection fund	466.62	.....
	To transfer to Capitol building fund	3,500.00	.....
	To transfer to interest on funding bonds	1,166.62	.....
	To transfer to interest on insurrection bonds	700.00	.....
		$ 28,699.86	$ 28,699.86

INSANE ASYLUM FUND.

1910 Dec. 1	By balance	.....	$ 48,143.62
	By receipts from tax levy	.....	156,768.68
	By receipts from steward	.....	1,159.58
	By transfer interest on delinquent taxes	.....	1,400.00
	To warrants paid	$ 171,205.59	.....
	To balance Nov. 30, 1912	36,266.29	.....
		$ 207,471.88	$ 207,471.88

INTEREST ON DEPOSIT FUND.

1912 Nov. 30	By receipts from interest on deposits	.....	$ 88,069.88
	To transfer to general revenue 1911	$ 24,473.59	.....
	To transfer to general revenue 1912	35,584.06	.....
	To transfer to public school income	28,012.23	.....
		$ 88,069.88	$ 88,069.88

INTEREST ON FUNDING BONDS, SERIES 1910.

1912 Nov. 30	By receipts from tax levy	.....	$ 61,497.34
	To balance Nov. 30, 1912	$ 61,497.34	.....

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INTEREST ON CAPITOL BUILDING BONDS FUND.

1910 Nov. 30	By receipts from tax levy	.....	$ .37
	To transfer to Capitol building fund	$ .37	.....

INSURANCE FUND.

1910 Dec. 1	By balance	.....	$ 2,810.14
	By receipts from Superintendent of Insurance	.....	456,564.89
	By receipts from Superintendent of Insurance, interest	.....	458.97
	To warrants paid	$ 50,043.95	.....
	To transfer to general revenue 1911	201,750.00	.....
	To transfer to general revenue 1912	205,540.05	.....
	To balance Nov. 30, 1912	2,500.00	.....
		$ 459,834.00	$ 459,834.00

INTERNAL IMPROVEMENT PERMANENT FUND.

1910 Dec. 1	By balance	.....	$ 100,994.42
	By receipts from Land Board	.....	154,266.66
	By receipts from Treasurer of the United States	.....	52,138.39
	By transfer unexpended balances road funds	.....	5,724.86
	To transfer to Denver-Ft. Collins road	$ 3,480.00	.....
	To balance Nov. 30, 1912	309,644.33	.....
		$ 313,124.33	$ 313,124.33

INTERNAL IMPROVEMENT INCOME FUND.

1910 Dec. 1	By balance	.....	$ 35,428.46
	By receipts from Land Board	.....	108,910.44
	To warrants paid	$ 786.20	.....
	To balance Nov. 30, 1912	143,552.70	.....
		$ 144,338.90	$ 144,338.90

INSURRECTION FUND.

1910 Dec. 1	By balance	.....	$ 1,881.35
	To transfer to revenue 1911	$ 1,881.35	.....

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INSURRECTION BONDS SINKING FUND.

1910 Dec.			
1	By balance	.....	$ 100.00
	By receipts from tax levy	.....	1,143.37
	To bonds paid	$ 100.00	.....
	To transfer to revenue, 1909	902.34	.....
	To transfer to revenue, 1911	116.27	.....
	To transfer to surplus	124.71	.....
	To balance Nov. 30, 1912	.05	.....
		$ 1,243.37	$ 1,243.37

INHERITANCE TAX FUND.

1910 Dec.			
1	By balance	.....	$ 522.59
	By receipts from inheritance tax	.....	413,147.91
	To warrants paid	$ 13,871.90	.....
	To transfer to revenue, 1905	824.80	.....
	To transfer to revenue, 1906	4,589.37	.....
	To transfer to revenue, 1907	38,460.40	.....
	To transfer to revenue, 1908	217.41	.....
	To transfer to revenue, 1909	13,719.11	.....
	To transfer to revenue, 1910	147,724.95	.....
	To transfer to revenue, 1911	150,753.07	.....
	To transfer to revenue, 1912	42,985.65	.....
	To balance Nov. 30, 1912	523.84	.....
		$ 413,670.50	$ 413,670.50

KIOWA COUNTY ARTESIAN WELL FUND.

1910 Dec.			
1	By balance	.....	$ 4,950.94
	To warrants paid	$ 4,950.76	.....
	To transfer to internal improvement permanent fund	.18	.....
		$ 4,950.94	$ 4,950.94

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LAND COMMISSIONERS' CASH FUND.

1910 Dec.			
1	By balance	.....	$ 5,326.31
	By receipts from Land Board	.....	26,688.61
	By transfer from appraisement	.....	5,233.97
	To warrants paid	$ 35,923.87	.....
	To balance Nov. 30, 1912	1,325.02	.....
		$ 37,248.89	$ 37,248.89

LEGISLATIVE CASH FUND.

1910 Dec.			
1	By balance	.....	$ 9.50
	To transfer to revenue, 1907	$ 9.50	.....

LAND COMMISSIONERS' CASH FUND. (Unapplied.)

1910 Dec.			
1	By balance	.....	$ 120,000.00
	To disbursements	$ 90,000.00	.....
	To balance Nov. 30, 1912	30,000.00	.....
		$ 120,000.00	$ 120,000.00

LEGISLATIVE PRINTING FUND.

1910 Dec.			
1	By balance	.....	$ 171.10
	To transfer to revenue, 1907	$ 171.10	.....

LEGISLATIVE INDEXING FUND.

1910 Dec.			
1	By balance	.....	$ 50.00
	To warrants paid	$ 50.00	.....

LEGISLATIVE INCIDENTAL EXPENSE FUND.

1910 Dec.			
1	By balance	.....	$ 395.68
	To warrants paid	$ 21.50	.....
	To transfer to revenue, 1907	374.18	.....
		$ 395.68	$ 395.68

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LAS ANIMAS COUNTY BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ 2,173.76
	To transfer to internal improvement permanent fund	$ 2,173.76	.....

LAKE COUNTY ROAD FUND.

1910 Dec. 1	By balance	.....	$ 3,582.12
	To warrants paid	$ 3,312.00	.....
	To transfer to internal improvement permanent fund	270.12	.....
		$ 3,582.12	$ 3,582.12

LINCOLN COUNTY BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ 209.11
	To warrants paid	$ 150.00	.....
	To transfer to internal improvement permanent fund	59.11	.....
		$ 209.11	$ 209.11

LARIMER COUNTY ROAD FUND.

1910 Dec. 1	By balance	.....	$ 3,465.90
	To warrants paid	$ 3,465.90	.....

MILITARY POLL FUND.

1910 Dec. 1	By balance	.....	$ 4,225.12
	By receipts from poll tax and interest	.....	154,270.95
	By receipts from Adjutant General	.....	3,570.04
	To warrants paid	$ 156,077.79	.....
	To balance Nov. 30, 1912	5,988.32	.....
		$ 162,066.11	$ 162,066.11

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MUTE AND BLIND FUND.

1910 Dec.			
1	By balance	.....	$ 4,011.73
	By receipts from tax levy	.....	156,769.53
	By receipts from interest on delinquent taxes	.....	1,400.00
	To warrants paid	$ 160,781.26	.....
	To balance Nov. 30, 1912	1,400.00	.....
		$ 162,181.26	$ 162,181.26

MINERAL LAND SURVEY FUND.

1910 Dec.			
1	By balance	.....	$ 593.12
	By receipts from Land Board	.....	130.00
	To balance Nov. 30, 1912	$ 723.12	.....
		$ 723.12	$ 723.12

MONTEZUMA COUNTY ROAD FUND.

1910 Dec.			
1	By balance	.....	$ 1,848.94
	To warrants paid	$ 1,700.00	.....
	To transfer to internal improvement permanent fund	148.94	.....
		$ 1,848.94	$ 1,848.94

MONTEZUMA COUNTY ARTESIAN WELL FUND.

1910 Dec.			
1	By balance	.....	$ 3,804.49
	To warrants paid	$ 3,804.49	.....

MESA COUNTY BRIDGE FUND

1910 Dec.			
1	By balance	.....	$ 6,153.89
	To balance Nov. 30, 1912	$ 6,153.89	.....

MONTROSE COUNTY ROAD NO. 3 FUND.

1910 Dec.			
1	By balance	.....	$ 473.90
	To warrants paid	$ 473.90	.....

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MORGAN COUNTY BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ 1,951.95
	To warrants paid	$ 1,951.95	.....

MINERAL COUNTY ROAD AND FLUME NO. 2 FUND.

1910 Dec. 1	By balance	.....	$ 4,495.94
	To warrants paid	$ 4,419.89	.....
	To transfer to internal improvement permanent fund	76.05	.....
		$ 4,495.94	$ 4,495.94

MONTROSE COUNTY ROAD FUND.

1910 Dec. 1	By balance	.....	$ 6.46
	To warrants paid	$ 2,34	.....
	To transfer to internal improvement permanent fund	4.12	.....
		$ 6.46	$ 6.46

NORMAL SCHOOL FUND.

1910 Dec. 1	By balance	.....	$ 4,566.64
	By receipts from tax levy	.....	156,768.62
	By transfer interest on delinquent taxes	.....	1,400.00
	To warrants paid	$ 158,641.34	.....
	To balance Nov. 30, 1912	4,093.92	.....
		$ 162,735.26	$ 162,735.26

OUTSTANDING CERTIFICATES STOCK INDEMNITY FUND.

1910 Dec. 1	By balance	.....	$ 114.58
	To transfer to general revenue, 1911	$ 114.58	.....

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OTERO COUNTY ROAD NO. 1 FUND.

1910 Dec.			
1	By balance	.....	$ 2,310.48
	To warrants paid	$ 2,310.48	.....

OURAY COUNTY BRIDGE FUND.

1910 Dec.			
1	By balance	.....	$ 3,423.04
	To warrants paid	$ 3,423.04	.....

PITKIN COUNTY ROAD NO. 3 FUND.

1910 Dec.			
1	By balance	.....	$ 222.72
	To warrants paid	$ 30.00	.....
	To transfer to internal improvement permanent fund	192.72	.....
		$ 222.72	$ 222.72

PENITENTIARY CONVICT LABOR FUND.

1910 Dec.			
1	By balance	.....	$ 15,986.94
	By receipts from warden	.....	34,578.25
	To warrants paid	$ 38,020.44	.....
	To balance Nov. 30, 1912	12,544.75	.....
		$ 50,565.19	$ 50,565.19

PUEBLO COUNTY BRIDGE FUND.

1910 Dec.			
1	By balance	.....	$ 4,989.75
	To warrants paid	$ 4,989.75	.....

PENITENTIARY LAND PERMANENT FUND.

1910 Dec.			
1	By balance	.....	$ 1,342.41
	By receipts from Land Board	.....	814.74
	To balance Nov. 30, 1912	$ 2,157.15	.....
		$ 2,157.15	$ 2,157.15

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PENITENTIARY LAND INCOME FUND.

1910 Dec.			
1	By balance	.....	$ 4,043.15
	By receipts from Land Board	.....	1,721.36
	To warrants paid	$ 8.00	.....
	To balance Nov. 30, 1912	5,756.51	.....
		$ 5,764.51	$ 5,764.51

PARTITION OF REALTY FUND.

1910 Dec.			
1	By balance	.....	$ 217.36
	By receipts	.....	95.53
	To balance Nov. 30, 1912	$ 312.89	.....
		$ 312..89	$ 312.89

PUBLIC BUILDING LAND PERMANENT FUND.

1910 Dec.			
1	By balance	.....	$ 2,783.45
	By receipts from Land Board	.....	1,031.60
	To balance Nov. 30, 1912	$ 3,815.05	.....
		$ 3,815.05	$ 3,815.05

PUBLIC BUILDING LAND INCOME FUND.

1910 Dec.			
1	By balance	.....	$ 5,116.06
	By receipts from Land Board	.....	1,142.18
	To balance Nov. 30, 1912	$ 6,258.24	.....
		$ 6,258.24	$ 6,258.24

PROWERS-BENT COUNTY ROAD FUND.

1910 Dec.			
1	By balance	.....	$ 3,737.97
	To warrants paid	$ 3,644.85	.....
	To transfer to internal improvement permanent fund	93.12	.....
		$ 3,737.97	$ 3,737.97

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PITKIN COUNTY BRIDGE FUND.

1910 Dec.			
1	By balance	.....	$ 9,693.19
	To warrants paid	$ 9,634.84	.....
	To balance Nov. 30, 1912	58.35	.....
		$ 9,693.19	$ 9,693.19

PUEBLO-CUSTER COUNTY ROAD FUND.

1910 Dec.			
1	By balance	.....	$ 1,785.28
	To warrants paid	$ 1,785.28	.....

PUBLIC SCHOOL LAND PERMANENT FUND.

1910 Dec.			
1	By balance	.....	$2,048,292.60
	By receipts from Land Board	.....	577,465.68
	By transfer from barber examiners' surplus	.....	105.39
	By transfer from escheat fund	.....	1,577.52
	To warrants paid	$ 28.00	.....
	To balance Nov. 30, 1912	2,627,413.19	.....
		$2,627,441.19	$2,627,441.19

PUBLIC SCHOOL LAND INCOME FUND.

1910 Dec.			
1	By balance	.....	$ 134,049.67
	By receipts from Land Board	.....	674,456.76
	By receipts from interest on warrants	.....	61,998.51
	By receipts from interest on bonds	.....	33,850.50
	By receipts from interest on deposits	.....	28,012.23
	To warrants paid	$ 752,528.84	.....
	To accrued interest on bonds paid	734.92	.....
	To transfer to public school emergency	3,675.90	.....
	To balance Nov. 30, 1912	175,428.01	.....
		$ 932,367.67	$ 932,367.67

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PUBLIC SCHOOL EMERGENCY FUND.

1912 Nov. 30	By transfer from Public School Income fund	.....	$ 3,675.90
	To warrants paid	$ 3,675.90	.....

REGISTERED FUNDING BONDS, SERIES 1897.

1910 Dec. 1	By balance	.....	$ 344.81
	To balance November 30, 1912	$ 344.81	.....

ROLLINSVILLE-GILPIN COUNTY ROAD FUND.

1910 Dec. 1	By balance	.....	$ 1,410.58
	To warrants paid	$ 1,410.58	.....

REFORMATORY CASH FUND.

1910 Dec. 1	By balance	.....	$ 4,335.21
	By receipts from Warden	.....	4,727.31
	By refund on freight	.....	31.40
	To warrants paid	$ 8,168.92	.....
	To balance November 30, 1912	925.00	.....
		$ 9,093.92	$ 9,093.92

RESERVOIR COMMISSION FUND.

1910 Dec.	By balance	.....	$ 800.95
	To balance November 30, 1912	800.95	.....

RIO BLANCO BRIDGE FUND.

1910 Dec. 1	By balance	.....	$ 3,697.27
	To warrants paid	$ 3,697.27	.....

REFORMATORY ROAD FUND.

1910 Dec. 1	By balance	.....	$ 46.44
	To warrants paid	$ 46.44	.....

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SCHOOL OF MINES FUND.

1910 Dec.			
1	By balance	.....	$ 2,296.48
	By receipts from tax levy	.....	156,769.32
	By transfer from interest on delinquent taxes	.....	1,400.00
	To warrants paid	$ 157,281.63	.....
	To balance November 30, 1912	3,184.17	.....
		$ 160,465.80	$ 160,465.80

SPANISH-AMERICAN WAR FUND.

1910 Dec.			
1	By balance	.....	$ 2,081.24
	By receipts from tax levy	.....	1.41
	By transfer from revenue, 1911	.....	192.00
	To transfer to revenue, 1899	$ 2,058.51	.....
	To transfer to surplus	1.40	.....
	To warrants paid	214.74	.....
		$ 2,274.65	$ 2,274.65

SALINE LAND PERMANENT FUND.

1910 Dec.			
1	By balance	.....	$ 56.00
	To balance November 30, 1912	$ 56.00	.....

SALINE LAND INCOME FUND.

1910 Dec.			
1	By balance	.....	$ 1,749.30
	By receipts from Land Board	.....	73.90
	To balance November 30, 1912	$ 1,823.20	.....
		$ 1,823.20	$ 1,823.20

STOCK INSPECTION FUND.

1910 Dec.			
1	By balance	.....	$ 3,223.21
	By receipts from tax levy	.....	52,256.10
	By transfer from interest on delinquent taxes	.....	466.62
	To warrants paid	$ 54,908.10	.....
	To balance November 30, 1912	1,037.83	.....
		$ 55,945.93	$ 55,945.93

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SCALP BOUNTY FUND.

1910 Dec. 1	By balance	.....	$ 23.18
	By receipts from Secretary of State	.....	245.17
	To balance November 30, 1912	$ 268.35	.....
		$ 268.35	$ 268.35

SUPREME COURT LIBRARY FUND.

1910 Dec. 1	By balance	.....	$ 3,478.89
	By receipts from clerk of Supreme Court	.....	18,229.75
	To warrants paid	$ 2,879.50	.....
	To balance November 30, 1912	18,829.14	.....
		$ 21,708.64	21,708.64

SOLDIERS' AND SAILORS' HOME FUND.

1910 Dec. 1	By balance	.....	$ 9,580.79
	By receipts from United States Treasurer	.....	44,582.14
	To warrants paid	$ 52,175.54	.....
	To balance November 30, 1912	1,987.39	.....
		$ 54,162.93	$ 54,162.93

STATE NORMAL INSTITUTE FUND.

1910 Dec. 1	By balance	.....	$ .07
	By receipts from Superintendent of Public Instruction	.....	7,017.95
	To warrants paid	7,017.79	.....
	To balance November 30, 1912	.23	.....
		$ 7,018.02	$ 7,018.02

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STATE BOARD OF IMMIGRATION FUND.

1910 Dec. 1	By balance	.....	$ 625.00
	By receipts from commissioner	.....	364.12
	To warrants paid	$ 949.44	.....
	To balance November 30, 1912	39.68	.....
		$ 989.12	$ 989.12

STATE BOARD OF ARCHITECT EXAMINERS FUND.

1912 Nov. 30	By receipts from secretary	.....	$ 3,750.00
	To balance November 30, 1912	$ 3,750.00	.....

STATE BOARD MEDICAL EXAMINERS FUND.

1910 Dec. 1	By balance	.....	$ 625.08
	By receipts from Secretary	.....	7,625.00
	To warrants paid	$ 7,572.16	.....
	To transfer to revenue, 1910	597.92	.....
	To balance November 30, 1912	80.00	.....
		$ 8,250.08	$ 8,250.08

STATE HOME FOR MENTAL DEFECTIVES FUND.

1912 Nov. 30	By receipts from Superintendent	.....	$ 237.90
	To balance November 30, 1912	$ 237.90	.....

STATE BOARD NURSE EXAMINERS FUND.

1910 Dec. 1	By balance	.....	$ 2,879.54
	By receipts from Secretary	.....	3,464.00
	To warrants paid	$ 2,821.84	.....
	To balance November 30, 1912	3,521.70	.....
		$ 6,343.54	$ 6,343.54

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SURPLUS FUND.

1910 Dec.			
1	By balance	.....	$ 51,053.04
	By transfer of surplus revenue of the years 1887 to 1910	.....	135,316.66
	By transfer from Ute War Debt Fund	.....	.46
	By transfer from Spanish-American War Fund	.....	1.40
	By transfer from Casual Deficiency Bonds Sinking Fund	.....	165.07
	By transfer from Insurrection Bonds Sinking Fund	.....	124.71
	By transfer from Capitol Building Bonds Sinking Fund	.....	89.49
	By receipts, flat tax from James Cowie, Ex-Secretary of State	.....	2,821.21
	To warrants paid	$ 48,139.56	.....
	To transfer to General Revenue, 1911	42,068.66	.....
	To transfer to General Revenue, 1912	99,363.82	.....
		$ 189,572.04	$ 189,572.04

SAN MIGUEL COUNTY ROAD FUND.

1910 Dec.			
1	By balance	.....	$ 19.48
	By refund	.....	19.00
	To transfer to Internal Improvement Permanent Fund	$ 38.48	.....
		$ 38.48	$ 38.48

SAN MIGUEL COUNTY ROAD NO. 2 FUND.

1910 Dec.			
1	By balance	.....	$ 104.62
	To warrants paid	$ 19.00	.....
	To transfer to Internal Improvement Permanent Fund	85.62	.....
		$ 104.62	$ 104.62

SUMMIT COUNTY BRIDGE FUND.

1910 Dec.			
1	By balance	.....	$ 3,490.40
	To warrants paid	$ 3,490.40	.....

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TELLER COUNTY BRIDGE FUND.

1910 Dec.			
1	By balance	.....	$ 1,923.18
	To warrants paid	$ 1,923.18	.....

UTE WAR DEBT FUND.

1910 Dec.			
	By balance	.....	$ 235.20
	By receipts from tax levy	.....	.53
	To transfer to General Revenue, 1891	$ 235.27	.....
	To transfer to surplus	.46	.....
		$ 235.73	$ 235.73

UTE INDIAN TRUST FUND.

1910 Dec.			
1	By balance	.....	$ 150.30
	To balance November 30, 1912	$ 150.30	.....

UNIVERSITY FUND.

1910 Dec.			
1	By balance	.....	$ 4,597.53
	By receipts from tax levy	.....	313,490.25
	By receipts from interest on delinquent taxes	.....	2,800.00
	To warrants paid	$ 318,087.78	.....
	To balance November 30, 1912	2,800.00	.....
		$ 320,887.78	$ 320,887.78

UNIVERSITY LAND PERMANENT FUND.

1910 Dec.			
1	By balance	.....	$ 28,322.63
	By receipts from Land Board	.....	4,415.77
	To warrants paid	$ 1,060.52	.....
	To balance November 30, 1912	31,677.88	.....
		$ 32,738.40	$ 32,738.40

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UNIVERSITY LAND INCOME FUND.

1910 Dec. 1 By balance	.....	$	235.45
By receipts from Land Board	.....		3,493.20
To warrants paid	$ 3,318.77	.....	
To balance November 30, 1912	409.88	.....	
	$ 3,728.65	$	3,728.65

UNIVERSITY SPECIAL FUND.

1910 Dec. 1 By balance	.....	$	11.66
By receipts from tax levy	.....		.05
To balance November 30, 1912	$ 11.71	.....	
	$ 11.71	$	11.71

YUMA COUNTY ROAD FUND.

1910 Dec. 1 By balance	.....	$	446.98
To warrants paid	$ 262.00	.....	
To transfer to Internal Improvement Permanent Fund	184.98	.....	
	$ 446.98	$	446.98

STATEMENT OF CERTIFICATES OF INDEBTEDNESS.

OF THE YEARS 1899-1903-1904, EXCHANGED FOR BONDS UNDER THE PROVISIONS OF SENATE BILL NO. 122.

Total issue of certificates	$757,162.98	
Certificates exchanged	749,212.63	
Outstanding certificates		$7,950.35
Amount of bonds issued to date covering principal and interest on certificates exchanged	$921,400.00	
Balance on hand in Bond Exchange Fund, January 12, 1911.	$ 497.24	
Amount received for exchange of bonds to November 30, 1912	790.43	
	$1,287.67	
Amount paid in exchange of bonds to November 30, 1912	995.86	
Balance on hand in Exchange Fund, November 30, 1912		291.81

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Inheritance Tax Department

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OFFICE OF STATE TREASURER OF COLORADO
DENVER

December 15, 1912.

Hon. Roady Kenehan,
State Treasurer.

Dear Sir: I hand you herewith a report of the Inheritance Tax Department, covering receipts, disbursements, tax assessed and outstanding, and all other work appertaining to the department.

In connection therewith, I would recommend that numerous changes be made in the revenue laws relative to the inheritance tax.

To facilitate the work, the department should be consolidated and under one head.

Section 5553, Revised Statutes of 1908, is not in conformity with the probate laws of the state, inasmuch as it penalizes the beneficiaries of an inheritance by charging 6 per cent interest upon the tax assessed, if not paid within six months from the death of the decedent; while section 7210, Revised Statutes of 1908, allows one year in which to file claims before the final settlement of an estate.

This should be amended. As an inducement to executors and administrators to have estates appraised early for the determination of the inheritance tax due, the discount of 5 per cent, if paid before the expiration of six months, should be allowed.

Under section 5559, Revised Statutes of 1908, amended (Session Laws of 1909, page 462, section 29), this department has acted upon 314 applications for waivers from non-resident holders of Colorado securities under the transfer provision of this act, eighty-eight of which were found to be taxable, and from which the state received $29,450.23.

This tax passed through the hands of the county treasurer of Denver County, and from which he has collected commissions of approximately $600, for which there is no good reason. This money should be paid direct to the state treasurer.

Some provision should be made to have the inheritance tax paid direct to the state treasurer, thereby saving a sum sufficient to pay practically the entire expense of conducting the department.

The amount deducted by county treasurers for commissions during this biennial period is in excess of $8,000.

Provision is made under section 5565, Revised Statutes of 1908, that county treasurers notify the district attorney of any tax due and unpaid, and the district attorney shall prosecute the proceeding in the County Court in the proper county.

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This section should be amended, giving this power to the attorney general.

Section 5566, Revised Statutes of 1908, provides that the county judge shall make a statement every three months to the county treasurers of the property from which, or party from whom, he has reason to believe a tax due and unpaid.

I would recommend, in this connection, that the clerk of the County Court notify the attorney general (on blanks furnished by the attorney general for that purpose) of every estate filed for probate. In this manner the inheritance tax, if any, could be determined and, if not taxable, a waiver issued.

In this way every estate passing through the probate court is passed uopn with reference to the inheritance tax, and thus a further protection is given to devisees and distributees, as the title is thereby cleared to all realty upon the issuance of waiver.

There being considerable time consumed in passing upon all applications for waivers in ascertaining values, etc., it would not be unjust to fix a small fee for all waivers issued.

I would suggest that waivers for the transfer of stocks, bonds, etc., be issued upon the payment of $5 for each. On all domestic waivers, where the estate exceeds $10,000, the fee should be $2 for each waiver, and for all other estates $1.

I trust the above suggestions will be given due consideration.

Respectfully submitted,

JAMES A. NOONAN,
Inheritance Tax Clerk.

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INHERITANCE TAX COLLECTIONS
December 1, 1911, to November 30, 1912

ESTATE	COUNTY	AMOUNT
Thomas F. Walsh	Arapahoe	$ 58,722.59
John Ashenfelter	Ouray	1,213.64
John F. McKenzie	Fremont	443.37
Patrick Meehan	Lincoln	46.55
Henry Iland	Teller	850.25
George Zimmerman	Weld	196.06
William B. Woodruff	Weld	23.06
Thomas M. Moore	Montrose	139.04
John H. Terry	San Juan	5,626.91
Martha J. Sherman	Logan	358.98
F. J. Campbell	Denver	2,480.72
George A. Pullen	Denver	16.71
C. W. Rich	Denver	226.96
H. C. Jones	Denver	42.99
George A. Nash	Denver	931.59
Marie A. Hayt	Denver	56.28
Emma C. Thompson	Denver	1,041.65
J. M. McDowell	Denver	65.00
John Corcoran	Denver	63.21
Frank L. Smith	Denver	4,500.27
Karl Kruger	Denver	131.05
Julia Jewell	Denver	534.48
Robert Jones	Denver	214.47
C. H. Chaffee	Denver	62.88
Daniel Streeter	Denver	344.59
John Milhiem	Denver	10,724.44
S. J. Patterson	Denver	319.82
J. A. McClurg	Denver	2,636.14
Marie Klipful	Denver	32.12
Charles Hallack	Denver	4,410.00
Amanda Thurber	Denver	29.67
Thomas L. Kirk	Denver	57.43
Joseph Turre	Denver	327.14
Sarah A. Carruth	Denver	106.88
Eliza J. Tritch	Denver	5,716.67

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
C. A. Parrett	Denver	934.58
M. D. Cavanaugh	Denver	58.60
Henrietta W. Levick	Denver	7.11
George C. Schleier	Denver	6,546.64
Catherine Archer	Denver	1,087.70
Emily H. Rainey	Denver	412.72
A. R. Forbes	Denver	1,670.98
Leah J. Wood	Denver	303.11
Albert Moeller	Denver	32.02
Sarah B. Thompson	Denver	176.01
B. F. Wire	Mesa	73.80
Ernest B. Bentall	Mesa	61.26
Waldemer Arens	Lake	715.15
Nellie Ashley	El Paso	440.31
Jacob Becker	El Paso	451.68
Sherman W. Phifer	El Paso	96.37
George Ratcliffe	Douglas	38.58
Harriett Humphrey	Fremont	24.25
Thomas S. Lowther	Fremont	31.26
William Linegar	Fremont	15.49
Elizabeth Nesmith	Denver	77.81
Richard Macalester	Denver	431.72
Myron H. Gould	Denver	2,231.52
Isaac Gotthelf	Denver	2,094.38
Harriett B. Hewitt	Otero	154.15
John T. Chandler	Larimer	164.99
R. C. Hardesty	Larimer	80.19
W. W. Jones	Douglas	179.20
E. P. Wilbur	Park	67.04
Marian Story	Park	555.52
John R. Wichter	Teller	1,109.77
W. T. Bachelor	Denver	1,609.15
George B. Gale	Ouray	11.63
J. M. Hower, Jr	Fremont	235.39
D. Ogden Mills	Denver	4,968.31
A. B. Smith	Denver	402.06
John E. Furman	Denver	40.63
Isaac N. Rodgers	Denver	727.01
Maggie M. Lapp	Denver	88.96

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
James Galway	Denver	586.87
Elizabeth N. Schenkel	Denver	90.55
Sarah A. Bissel	Denver	68.87
Ben O. Brown	Denver	394.47
Robert Bunney	Denver	70.66
W. H. McCaskill	Otero	145.61
Patrick O'Neil	Garfield	244.02
Georgiana M. Dennis	Denver	107.96
Harriett W. Heydock	Denver	132.89
Dudley Evans	Denver	1,827.33
Electa A. Curtis	Denver	62.84
Thomas F. Magner	Denver	15.47
Lyman A. Austin	Garfield	43.41
John E. Chapson	Archuleta	46.00
Leonard H. Eicholtz	Denver	696.91
M. Louise Sprague	Denver	14.50
Abraham Schlessinger	Denver	174.44
Charles J. Hughes	Denver	15,068.04
Bernard McCaffrey	Denver	316.35
Stephen D. Pratt	Denver	27.31
John S. Vanderlip	Denver	669.70
Victoria A. Bayles	Denver	705.57
J. Price Wetherill	Denver	107.61
Roxanna Buell	Denver	143.23
Frederick A. Guild	Denver	299.80
Martha J. Sumner	Denver	31.12
Frederick Kruse	Gilpin	772.09
George A. Currie	Mesa	333.00
Edwin N. Slocomb	Mesa	37.36
William B. Woodruff	Weld (interest)	.29
George Zimmerman	Weld (interest)	14.71
J. M. G. Wadlin	Weld	499.75
Lizzie Schick	Weld	105.41
Engelbert Sauter	Weld	45.41
Mary C. Hill	Weld	261.84
Henry L. Flora	Fremont	30.71
Joseph A. Mesner	Jefferson	17.99
Richard Price	Arapahoe	215.89
Emmett Nuckolls	Pueblo	613.91

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
George E. Creswell	Pueblo	914.54
David S. Jones	Denver	26.67
Lena M. Litmer	Denver	722.14
Milton Robbins	Denver	663.20
R. C. McLaughlin	Denver	502.19
Emma C. Baldinger	Denver	93.82
Angeline Reynolds	Denver	141.12
Andrew M. Henderson	Denver	70.66
John C. Twombly	Denver	31.19
Sarah A. Fox	Denver	46.75
J. B. May	Denver	475.64
Harry Hall	El Paso	2,009.36
John W. Mahoney	El Paso	88.20
W. H. Allison	Boulder	82.32
John J. P. Odell	Boulder	90.86
Abram P. Hart	Boulder	142.28
John D. Hulett	Rio Blanco	878.75
Frank H. Kaub	Denver	1,225.74
Margaret B. Wilson	Denver	18.54
Theodore Roberts	Denver	496.02
William Cates	Denver	41.89
Charles P. Coane	Denver	62.42
Eva L. Gould	Denver	2,882.70
Sallie G. Price	Denver	38.78
Henry J. Smith	Denver	57.75
Cynthia O. Day	Boulder	433.10
Thomas Murphy	Denver	42.00
Andrew J. Little	Denver	123.71
Florence E. Gardner	Denver	41.31
J. E. Courtney	Denver	548.73
W. McClintock	Denver	5,480.99
J. W. Robbins	Denver	1,740.65
J. N. A. Griswold	Denver	756.50
Granville Malcom	Denver	662.85
William J. Dodd	Denver	77.97
John E. Alexandre	Denver	41.21
Matilda D. Brown	Denver	77.51
James H. Wykoff	Denver	320.06
Sarah J. Kenfield	Denver	64.09

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
C. P. Howard	Boulder	963.03
Henry Seifried	Clear Creek	646.00
Albert A. Pope	Pueblo	2,923.09
C. S. Green	Pueblo	5,507.37
M. R. Lancaster	Routt	140.65
W. H. Bibby	Denver	73.48
F. S. Sherburne	Denver	159.62
Nicholas Sheldon	Denver	74.77
Julia Morrison	Denver	123.58
R. D. Evans	Denver	126.45
F. D. Wight	Denver	28,885.57
Charles S. Smith	Denver	54.62
Cornelia B. Kip	Denver	397.97
George W. Brooks	Denver	262.67
Adolph Schinner	Denver	5,755.91
Mary P. G. Devereux	Denver	4.73
Eugenia U. L. Hallock	Denver	49.87
Sophia Braun	Denver	682.52
William P. Palmer	Denver	2,168.99
G. M. S. Baulvelt	Denver	256.17
Ida I. Bullis	Denver	36.87
W. W. Case	Denver	628.64
Clarence G. Wade	Denver	25.45
A. L. Norrie	Denver	168.40
C. E. Howard	Jackson	88.97
Jonothon H. Meeker	Denver	712.36
Benjamin Wey	Denver	120.32
Hoel H. Camp	Denver	27.20
Albert Smith	Denver	839.60
Gordon Norrie	Denver	69.00
Pierce N. Welsh	Denver	202.16
H. C. Snitcher	Denver	88.91
Josephine Wright	Denver	58.18
Charles L. Dean	Denver	28.17
Frances L. Preston	Denver	40.88
J. D. Hollingshead	Arapahoe	507.66
John Lee	Bent	53.76
William Deutsch	Denver	3,325.87
S. Mendelson	Denver	68.07

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
Orin B. Meyers	Denver	448.37
P. J. Frederick	Denver	4,505.21
J. H. Barry	Denver	34.59
Harriett W. Terry	Denver	10.52
J. J. Higginson	Denver	294.75
James Haire	Denver	9.31
Asa O. Fisher	Denver	845.51
E. H. Yarnall	Denver	39.19
Perry A. Kline	Gilpin	20.49
Gustave Ulyatt	Denver	187.16
George C. Lee	Denver	1,266.38
L. A. Curtice	Denver	187.59
J. H. Jacquelin	Denver	40.05
Susan E. M. Davis	Denver	51.48
John M. Lambert	Denver	41.04
Jennie R. Pool	Denver	186.81
Allan A. Wylie	Denver	646.04
James M. Clark	El Paso	152.42
Mary J. Coltman	Otero	13.96
Isaac C. Wyman	Mesa	4,219.23
George R. Williamson	Boulder	2,925.52
Michael White	Saguache	295.10
John B. Hunter	Denver	81.86
Charles S. Watkins	Denver	282.64
Carey K. Fleming	Denver	185.93
N. C. Barwise	Denver	188.51
Sarah J. Curtice	Denver	676.20
Frances A. Marsh	Denver	122.33
William B. Dana	Denver	43.39
William B. Walker	Denver	39.48
August Schenkel	Denver	28.84
Laura E. Beaty	Sedgwick	520.69
William D. Smith	Sedgwick	73.46
George Gilbert	Pueblo	9.21
E. W. Baxter	Pueblo	126.17
W. W. Draper	Pueblo	1,008.29
Elizabeth Henkle	Pueblo	29.64
Edward West	Las Animas	7,293.81
Valentine Froy	Denver	131.70

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
Alice S. Colton	Denver	46.94
James B. Grant	Denver	1,118.41
Frances B. Wilson	Denver	157.00
Charles B. Kountze	Denver	40,261.57
Anne Reed	Denver	53.68
Francis D. Barlow	Denver	114.01
Emma E. Curtis	Denver	313.47
Sarah S. VanVchten	Denver	83.79
Catherine N. Miller	Denver	883.60
George K. Kinney	Denver	12.26
George Clark	Boulder	203.23
Henry Herman	Pueblo	181.87
R. L. Nardini	Pueblo	31.49
Robert A. Austin	Conejos	1,131.21
L. H. Jackson	Boulder	453.72
William S. Henderson	Boulder	45.62
Mary A. Kretchner	Pueblo	241.14
John Curley	Denver	46.06
John W. Curtiss	Denver	273.68
George W. Rue	Denver	58.80
Lizzie I. Lamont	Denver	147.19
Elizabeth W. Hyde	Denver	116.58
Andre E. Bertrand	Denver	35.34
Estelle V. Nettleton	Denver	19.70
Richard Rowe	Fremont	38.51
Robert Roberts	La Plata	775.38
Joseph Clark	La Plata	562.02
Lyman Robison	Fremont	2,015.42
W F. White	Mesa	338.35
R. H. Whitley	Boulder	884.31
Jacob Seilgman	Chaffee	468.91
W. S. Cheeseman	Denver	37,682.54
Henry Dexter	Denver	69.49
Lavinia S. Carleton	Denver	23.84
Ellen Sherwood	Denver	567.08
Hans Oleson	Denver	42.14
Joseph F. Fay, Jr	Denver	2,484.98
Thomas J. Gaines	Denver	23.37
H. Wormington	Denver	1,089.77

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
Mary W. M. Voght	Denver	1,041.74
Marie S. Campbell	Denver	226.66
Charles L. Hill	Denver	1,141.84
N. K. Huston	Arapahoe	2,625.94
James E. Smith	Pueblo	122.05
Jean Georges	Huerfano	214.97
A. G. Sherwin	Logan	631.23
George Jeffryes	Las Animas	177.21
Catherine C. Bell	Las Animas	96.29
C. M. Kershow	Denver	522.41
Francis G. King	Denver	1,518.26
Thomas Harvey	Denver	181.13
Charles D. Williams	Denver	338.49
Louis Demuth	Denver	148.31
Olive T. Currier	Denver	1,188.22
William Tannehill	Mesa	141.22
I. N. Bunting	Mesa	74.11
James Cash	La Plata	184.96
Margaret G. Wicks	Pueblo	206.57
Elias Cohn	Pitkin	117.13
Sarah H. Dort	Denver	270.23
Jane W. Rockwell	Denver	89.70
J. A. Snedaker	Denver	2,756.96
George W. Gildersleeve	Denver	276.33
Walter G. Reid	Denver	809.24
Swan Manson	Denver	82.14
Donald McKay	Denver	37.53
Laura C. Bullard	Denver	268.57
Susie E. Sheffield	Denver	202.28
Francis B. Field	Denver	135.09
Thomas B. Compton	Denver	61.29
Priscilla Buckingham	Boulder	682.90
Jasper Bruce	Huerfano	19.73
Annie Grimes	El Paso	34.77
Hannah M. Meeke	El Paso	66.17
John Aitkin	El Paso	217.49
A. B. Meservey	El Paso	13.10
Martha J. Douglas	El Paso	517.86
J. M. Wallace	El Paso	21.27

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INHERITANCE TAX COLLECTIONS—Continued

ESTATE	COUNTY	AMOUNT
I. K. Boyesen	El Paso	404.41
Atherton Blight	El Paso	214.61
Patrick Mahoney	El Paso	35.21
Josephine T. Tutt	El Paso	14,825.92
J. E. Barron	Fremont	115.80
M. E. Barnes	Morgan	123.02
Eliza M. Curtis	Saguache	90.78
Williard S. Nichols	El Paso	4,086.75
John Wettstein	Phillips	14.93
George Yule	Garfield	579.22
Simon Menser	Lake	56.55
Dan Blaney	Lake	102.61
John Casey	Lake	15.06
Robert C. Boyd	Denver	94.96
Catherine McKann	Denver	25.67
Thomas S. Hayden	Denver	7,748.90
Channing Lilly	Denver	20.94
Gabriel D. Clark	Denver	1,040.66
Maria C. S. Reed	Denver	307.54
Silas Myles	Denver	244.47
John D. Smails	Denver	1,684.76
Maria Hermans	Denver	372.84
Walter B. Whitcomb	Denver	64.16
David W. Collins	Pueblo	437.06
Carl Bargfrede	Pueblo	110.03
John L. Church	Boulder	1,124.10
Lucy E. Budd	Boulder	454.34
W. H. Robey	El Paso	1,724.63
George T. Howland	Denver	465.38
Lucy W. Allen	Denver	95.41
Mathew C. D. Borden	Denver	41.04
Edward H. Leonard	Denver	175.03
Amy Josephine Lewis	Denver	796.02
Arthur Latham	Denver	557.40
C. L. Clark	El Paso	134.44
Clarinda Rex	La Plata	221.83
Asaph E. Mead	Weld	1,988.08
Henry Igo	Weld	60.33
Total		$413,177.91

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INHERITANCE TAX COLLECTIONS—Concluded

SUMMARY

Total estates appraised		370	
Total collections		$413,177.91	
Total outstanding tax		38,454.87	
ESTATES APPRAISED:			
Foreign (non-resident holders of Colorado stocks, bonds, and other securities)—eighty-eight estates		29,450.23	
First District		304,226.83	
Second District		60,480.21	
Third District		19,020.64	
			$413,177.91
TAX COLLECTED APPLIED TO REVENUE OF:			
1905		$ 824.80	
1906		4,589.37	
1907		38,460.40	
1908		217.41	
1909		13,719.11	
1910		147,724.95	
1911		157,313.16	
1912		50,298.71	
		$413,147.91	
APPRAISERS' FEES:			
Cyrus Strong estate	$ 9.00		
Robert C. Greenlee estate	9.00		
John Blackie estate	12.00		
		30.00	
		$413,177.91	$413,177.91

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OUTSTANDING TAX

November 30, 1912

ESTATE	COUNTY	AMOUNT
Miers Fischer	Adams	$ 5,565.08
George S. Carey	Adams	1,821.30
Mary K. Wheeler	Boulder	19.52
Will H. Mill	Boulder	291.46
Charles Ambrook	Boulder	237.53
Adolph Heersink	Conejos	59.84
Henrich Bachus	Conejos	130.59
William Knuth	Custer	128.32
Mary A. Horner	Denver	202.38
Rufus Clark	Denver	7,589.35
H. W. Roper	Denver	317.06
Lena Rosenweig	Denver	15.00
George H. Fernald	Denver	349.58
Martha K. Britton	Denver	722.97
Hugh Butler	Denver	532.44
Emma McCourt	Denver	1,018.60
James W. Hampton	Denver	80.07
Sophia S. Martin	Denver	60.80
Delia R. Carr	Denver	155.60
Harold H. Ogden	Denver	24.13
John L. Stearns	Denver	416.85
Leon Lefevre	Denver	782.37
Isaac Gutshall	Denver	161.97
Edward McGill	Dolores	204.90
Anna Talpey	El Paso	15.00
Francis B. Hill	El Paso	3,315.42
J. C. Woodsbury	El Paso	719.80
Robert Chase	Fremont	47.55
Alfred Salmon	Fremont	176.68
Thomas Walters	Fremont	67.86
John Meeney	Garfield	38.10
Robert S. Ferguson	Garfield	671.62
Daniel Healy	Lake	143.23
George C. Carson	La Plata	453.35
Wellington Hibbard	Larimer	93.84
Mary A. Gardner	Logan	484.42
Joseph S. Solseth	Otero	260.32

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OUTSTANDING TAX—Continued

ESTATE	COUNTY	AMOUNT
George W. Swink	Otero	10,114.49
Phillipine S. Donegan	Pueblo	162.84
A. J. Younker	Rio Blanco	453.30
J. M. Gilbert	Sedgwick	72.00
John W. Trites	Saguache	277.34
Total		$ 38,454.87

SUMMARY OF OUTSTANDING TAX

Outstanding tax, First District	$ 20,371.97	
Outstanding tax, Second District	16,228.14	
Outstanding tax, Third District	1,854.74	
		$ 38,454.87

OUTSTANDING TAX APPLICABLE TO REVENUE OF:

1903	$ 719.80	
1908	7,386.38	
1909	727.73	
1910	19,300.25	
1911	6,423.76	
1912	3,896.79	
Total		$ 38,454.87

DURING THE PERIOD WAIVERS WERE ISSUED IN:

Domestic estates	572	
Foreign estates	314	
Total waivers issued		886

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RECAPITULATION

Total receipts, including transfers			$413,700.50
DISBURSEMENTS:			
Transferred, in 1911, to General Revenue		$181,959.28	
Transferred, in 1912, to General Revenue		217,315.48	
Appraisers' salaries		11,744.35	
Appraisers' expenses		1,743.68	
Refund, C. E. Howard estate		88.97	
FEES TO SPECIAL APPRAISERS AND EXPERT WITNESSES IN THE ESTATES OF:			
*Cyrus Strong	$ 9.00		
*Robert E. Greenlee	9.00		
*John Blackie	12.00		
C. B. Kountz	105.00		
John Terry	150.00		
H. D. McAlister	14.90		
Isaac Wyman	25.00		
		324.90	
Balance on hand		523.84	
		$413,700.50	$413,700.50

* Paid by Treasurer of Denver County.

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License Department

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OFFICE OF THE STATE TREASURER
CAPITOL BUILDING

To The Honorable State Treasurer Roady Kenehan:

REPORT OF THE LICENSE DEPARTMENT:

For the Period of 1911 and 1912.

There seems to be a disposition on the part of some liquor dealers to avoid paying the state tax or to be given an indefinite time to pay the same.

One of the greatest difficulties the inspectors have to contend with is to get a case into court, as a case of this nature is entirely in the hands of the district attorneys, therefore, it is a slow process of collection, when they do not want to pay the tax. When a case has been brought into court the inspector has never failed to be able to furnish the necessary proof to convict the guilty persons. We, therefore, recommend a more direct manner of prosecution.

We have endeavored to collect a license from druggists doing business in local option or dry territory. They have refused to pay a state license, in some instances, therefore, it became necessary to make a test case of this part of the Revenue Law; Mr. Clayton, a druggist, doing business in Denver, took the case to the District Court; the court upheld the law and the Supreme Court of Colorado upheld the decision of the lower court.

The collection of these licenses has increased the receipts of the department materially.

The amendment covering the fee of $2.50 for the transfer of a liquor license from one party to another has been of great benefit to this department.

Through the close observance of the inspectors, while in the different cities and towns of the State, we have received numerous transfer fees that would not otherwise have been paid. The transfer law has enabled the clerk to keep a more complete record of the different parties going out of business.

The United States Government has a better opportunity of collecting their license tax, owing to the United States law governing licenses, which places a penalty of 50% increase on the license if not paid at the time of expiration. This enables the United States inspectors to collect licenses more promptly than state inspectors, as in some cases they have many difficulties to contend with.

The receipts of the department have been increased far in excess of any other period, since the adoption of the local option law in this State. I give as a reason for this increase the efficient standard of the license inspectors and the faithful performance of their duties.

Yours respectfully,

THOMAS B. KENEHAN,
License Clerk.

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Following is a letter from the Attorney General's office:

ATTORNEY GENERAL'S OFFICE

DENVER, COLORADO, DECEMBER 30, 1912.

HONORABLE ROADY KENEHAN,
STATE TREASURER,
DENVER, COLORADO.

DEAR SIR: In response to your request with reference to the proceedings relating to the payment of the State Liquor License as provided by Chapter 166 of the Session Laws of 1911, page 499, I beg leave to say that a question arose under this act as to whether or not such a State Liquor License was required of drug stores operating in anti-saloon territory and selling liquor only upon prescription and for medicinal purposes.

It was contended by the Druggists' Association that those drug stores operating in anti-saloon territory and selling liquor only upon the prescription of a physician and for medicinal purposes were immune from the payment of this tax.

Soon after the passage of the law you requested an opinion upon this point and we advised you that all druggists who sold liquor, irrespective of their location, or for what purposes the liquor was sold, were subject to the tax.

A druggist in Denver named Clayton refused to pay the tax, and it was agreed that proceedings should be brought against him which should be a test case. Suit was accordingly brought in the District Court of Denver county, where a decision was rendered in favor of the contention of this office.

From the District Court Mr. Clayton took the case to our Supreme Court and this office represented the People in that court. We had the case advanced upon the docket and heard immediately upon submitted briefs and oral arguments. A decision was handed down which is now reported under the name of The People vs. Clayton, in 123 Pac. Rep., 662, in which it was held by the unanimous decision of the court, that under the act above referred to, pharmacists desiring to make sales of liquor even for medicinal purposes and on prescriptions, in anti-saloon territory, must procure a State license.

Thus the question has been definitely set at rest and there can be no further contention in the future as to the liability of all parties who sell liquor to procure a State Liquor License.

Very sincerely yours,

BENJAMIN GRIFFITH,
Attorney General.

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REPORT OF STATE LIQUOR LICENSE DEPARTMENT
From December 1, 1910, to December 1, 1911.

Number of licenses issued from December 1, 1910, to December 1, 1911			2,384
Number of licenses canceled from December 1, 1910, to December 1, 1911			7
Amount received from 2,384 licenses	$59,600.00		
Amount refunded from 7 licenses	175.00		
Net amount received from licenses issued		$59,425.00	
Amount received from 155 transfers of licenses		387.50	
License fees received from county clerks		938.50	
Detective license fees received		300.00	
Total amount received by license department			$61,051.00

SALARIES AND EXPENSES OF LIQUOR LICENSE DEPARTMENT.

Appropriation for salaries		$ 9,000.00	
L. W. Keil	$ 200.00		
Leon La Coste	200.00		
W. C. Reid	1,387.50		
J. U. Vigil	1,387.50		
C. A. St. Clair	1,387.50		
M. E. Fuller	750.00		
J. K. Monahan	250.00		
Thomas B. Kenehan	875.00		
		6,187.50	
Balance			$ 2,812.50
Appropriation for traveling expenses		$ 3,000.00	
W. C. Reid	$ 290.82		
C. A. St. Clair	234.90		
J. U. Vigil	313.57		
M. E. Fuller	197.73		
		1,037.02	
Balance			1,962.98
Total balance unused of appropriation of $12,000.00			$ 4,775.48

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NUMBER OF LICENSES ISSUED IN THE DIFFERENT COUNTIES.

County.	No. of Licenses Issued.	Amount.
Arapahoe	22	$ 550.00
Adams	16	400.00
Archuleta	5	125.00
Baca	1	25.00
Bent	4	100.00
Boulder	42	1,050.00
Chaffee	49	1,225.00
Cheyenne	5	125.00
Clear Creek	27	675.00
Costilla	2	50.00
Custer	10	250.00
Conejos	29	725.00
Crowley	8	200.00
Delta	5	125.00
Denver	794	19,850.00
Dolores	5	125.00
Douglas	7	175.00
Eagle	18	450.00
Elbert	7	175.00
El Paso	63	1,875.00
Fremont	55	1,375.00
Garfield	54	1,350.00
Gilpin	30	750.00
Grand	20	500.00
Gunnison	40	1,000.00
Huerfano	66	1,650.00
Hinsdale	5	125.00
Jackson	3	75.00
Jefferson	23	575.00
Kiowa	5	125.00
Kit Carson	3	75.00
Lake	95	2,375.00
Larimer	17	425.00
La Plata	37	925.00
Las Animas	210	5,250.00
Lincoln	7	175.00
Mineral	12	300.00

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NUMBER LICENSES ISSUED IN THE DIFFERENT COUNTIES—Concluded

County.	No. of Licenses Issued.	Amount.
Mesa	14	250.00
Moffat	2	50.00
Montezuma	7	175.00
Montrose	7	175.00
Morgan	3	75.00
Otero	14	350.00
Ouray	31	775.00
Park	9	225.00
Phillips	1	25.00
Pitkin	24	600.00
Prowers	11	275.00
Pueblo	186	4,650.00
Rio Blanco	6	150.00
Routt	24	600.00
Rio Grande	10	250.00
San Miguel	49	1,225.00
Saguache	17	425.00
San Juan	42	1,050.00
Sedgwick	1	25.00
Summit	19	475.00
Teller	80	2,000.00
Weld	20	500.00
Yuma	6	150.00
Total	2,384	$59,600.00

There are no state licenses in Washington and Logan counties.

NUMBER OF LICENSES COLLECTED IN EACH INSPECTOR'S DISTRICT.

W. C. Reid	992	
C. A. St. Clair	429	
M. E. Fuller	582	
J. U. Vigil	381	
Total		2,384

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REPORT OF STATE LIQUOR LICENSE DEPARTMENT

From December 1, 1911, to December 1, 1912.

Number of licenses issued from December 1, 1911, to December 1, 1912	2,252	$56,300.00
Number of licenses canceled during 1912, and fees refunded	3	75.00
Net amount received		$56,225.00
Amount received from 235 transfers		587.50
License fees received from county clerks		613.00
Detective license fees 8, at $100 each		800.00
Total amount received by license department		$58,225.50

Until the amendment to section 19 of the Revenue Law and the decision of the Supreme Court on the question of collection of licenses from drug stores doing business in dry territory, the department had been conducted under the old law. The report for the year 1912 contains a more detailed statement of the license department.

LICENSES ISSUED IN EACH COUNTY.

From December 1, 1911, to December 1, 1912.

County	Saloons	Drug Stores	Rooming Houses	Clubs	No. of Licenses	Amount
Arapahoe	12	5	..	5	22	$ 550.00
Adams	10	2	..	..	12	300.00
Archuleta	6	..	..	..	6	150.00
Baca	..	1	..	..	1	25.00
Bent	..	3	..	1	4	100.00
Boulder	21	13	..	4	38	950.00
Chaffee	27	5	3	7	42	1,050.00
Cheyenne	4	..	..	...	4	100.00
Clear Creek	19	4	2	1	26	650.00
Costilla	..	2	..	..	2	50.00
Custer	5	2	..	..	7	175.00
Conejos	17	6	2	2	27	675.00
Crowley	3	5	..	1	9	225.00
Delta	..	6	..	1	7	175.00
Denver	491	150	47	73-26 cafes	787	19,675.00

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LICENSES ISSUED IN EACH COUNTY—Continued.

County	Saloons	Drug Stores	Rooming Houses	Clubs Etc.	No. of Licenses	Amount
Dolores	2	1	..	3	6	150.00
Douglas	4	1	..	2	7	175.00
Eagle	11	1	1	3	16	400.00
Elbert	5	..	..	..	5	125.00
El Paso	15	30	4	17	66	1,650.00
Fremont	29	10	1	8	48	1,200.00
Garfield	35	7	4	3	49	1,225.00
Gilpin	20	1	1	8	30	750.00
Grand	13	4	..	..	17	425.00
Gunnison	28	2	5	5	40	1,000.00
Huerfano	42	2	4	12	60	1,500.00
Jackson	3	..	..	..	3	75.00
Jefferson	13	5	..	4	22	550.00
Kiowa	..	..	..	6	6	150.00
Kit Carson	2	1	..	..	3	75.00
Hinsdale	2	1	..	2	5	125.00
Lake	69	6	..	8	83	2,075.00
Larimer	..	6	..	3	9	225.00
La Plata	25	4	1	6	36	900.00
Las Animas	161	8	12	20	201	5,025.00
Logan	..	..	..	..	..	.....
Lincoln	6	1	..	..	7	175.00
Mineral	5	2	..	3	10	250.00
Mesa	..	8	..	2	10	250.00
Moffat	3	1	..	..	4	100.00
Montezuma	2	6	..	3	11	275.00
Montrose	..	4	..	2	6	150.00
Morgan	..	1	..	4	5	125.00
Otero	..	10	..	1	11	275.00
Ouray	19	2	4	2	27	675.00
Park	8	..	1	..	9	225.00
Phillips	..	..	..	..	..	.....
Pitkin	16	2	1	4	23	575.00
Prowers	3	4	..	2	9	225.00
Pueblo	101	25	1	28	155	3,875.00
Rio Blanco	4	2	..	..	6	150.00
Routt	16	5	2	2	25	625.00
Rio Grande	3	5	..	2	10	250.00

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LICENSES ISSUED IN EACH COUNTY—Concluded.

County	Saloons	Drug Stores	Rooming Houses	Clubs	No. of Licenses	Amount
San Miguel	35	5	..	10	50	1,250.00
Saguache	10	5	..	1	16	400.00
San Juan	35	2	..	1	38	950.00
Sedgwick	..	..	..	..	..	.....
Summit	15	1	3	..	19	475.00
Teller	49	8	7	7	71	1,775.00
Weld	11	3	..	3	17	425.00
Washington	..	..	..	..	..	.....
Yuma	3	4	..	..	7	175.00
Total	1,438	400	106	282	2,252	$56,300.00

Twenty-six cafe licenses in Denver county included in total.

Licenses issued in W. C. Reid's district.....1,063

Licenses issued in M. E. Fuller's district..... 502

Licenses issued in J. U. Vigil's district..... 357

Licenses issued in C. A. St. Clair's district..... 330

SALARIES AND EXPENSES OF LIQUOR LICENSE DEPARTMENT.

December 1, 1911 to December 1, 1912.

Appropriation for salaries		$ 9,000.00	
W. C. Reid	$ 1,500.00		
C. A. St. Clair	1,500.00		
M. E. Fuller	1,500.00		
J. U. Vigil	1,500.00		
Thomas B. Kenehan	1,500.00		
		7,500.00	
Balance			$ 1,500.00
Appropriation for traveling expenses		$ 3,000.00	
W. C. Reid	$ 492.85		
C. A. St. Clair	349.05		
J. U. Vigil	429.52		
M. E. Fuller	316.80		
Amount expended		1,588,22	
Balance			1,411.78
Unexpended balance			$ 2,911.78

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1911 and 1912.

Appropriation for salaries for the period	$ 18,000.00	
Amount paid out for salaries during the period	13,687.50	
Balance		$ 4,312.50
Appropriation for expenses for the period	$ 6,000.00	
Amount paid out for expenses during the period	2,625.24	
Balance		3,374.76
Unexpended balance for the period		$ 7,687.26

REPORT OF STATE LIQUOR LICENSE DEPARTMENT.

From December 1, 1910 to December 1, 1912.

Number of licenses issued from December 1, 1910 to December 1, 1912	4636	$115,900.00
Number of licenses cancelled from December 1, 1910 to December 1, 1912	10	250.00
		$115,650.00
Amount received from 390 transfers		975.00
License fees received from county clerks		1,551.50
Detective license fees	11	1,100.00
Total amount received from License Department, 1911-1912		$119,276.50

Licenses collected in W. C. Reid's district, 1911-1912 2,055

Licenses collected in M. E. Fuller's district, 1911-1912 1,084

Licenses collected in J. U. Vigil's district, 1911-1912 738

Licenses collected in C. A. St. Clair's district, 1911-1912 759

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STATEMENT SHOWING FLOATING DEBT OF STATE, NOVEMBER 30, 1912.

Outstanding Interest-Bearing Warrants—		
Warrant issue 1887 to 1910, inclusive	$ 872,979.02	
Warrant issue of 1911	52,343.33	
Warrant issue of 1912	1,024,957.64	
Outstanding Capitol Building Warrants	59,669.19	
Outstanding interest-bearing certificates of indebtedness and interest on same	19,600.00	
Estimated interest on outstanding warrants	1,115,000.00	
Unpaid appropriation Colfax Viaduct	50,000.00	
Interest on Funding Bonds, Series 1910	126,000.00	
Gross floating debt		$3,320,549.18
Bonded indebtedness, Leadville riots		223,000.00
Insurrection bonded indebtedness, Series 1909		921,400.00
Gross floating and bonded indebtedness of State		$4,464,949.18
Less assets of State		1,574,404.67
Net floating and bonded indebtedness of State		$2,890,544.51

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ASSETS, NOVEMBER 30, 1912.

Cash in Treasury—		
General revenue, 1910	$ 114,208.00	
General revenue, 1911	35,306.33	
General revenue, 1912	173,659.54	
General revenue, 1913	1,075.53	
Capitol Building	14,942.48	
Interest on Funding Bonds, Series 1910	124,497.34	
Cash in treasury for above funds		$ 463,689.23
Uncollected revenue as follows—		
General revenue, 1911 and prior	$ 378,219.45	
General revenue, 1912	764,414.38	
Capitol Building Tax, 1911, and prior	22,833.83	
Capitol Building Tax, 1912	210,837.55	
Capitol Building sinking fund	15,873.93	
Casual deficiency bond sinking fund, 1911, and prior	3,052.83	
Insurrection bond sinking fund, 1911, and prior	2,195.02	
Total gross uncollected tax		$1,397,426.99
Deduct as follows—		
Less 80 per cent revenue, 1911, and prior, uncollectible	$ 302,575.56	
Less 5 per cent revenue, 1912, uncollectible	38,220.72	
Less 50 per cent Capitol Building tax, 1911, and prior, uncollectible	11,416.91	
Less 5 per cent Capitol Building tax, 1912, uncollectible	10,541.88	
Less 90 per cent Capitol Building bonds, sinking fund, uncollectible	14,286.54	
Less 50 per cent Casual Deficiency Bonds, sinking fund, 1911, and prior, uncollectible	1,576.42	
Less 50 per cent Insurrection Bonds, sinking fund, 1911, and prior, uncollectible	1,097.51	
Total uncollectible		$ 379,715.54
		$1,017,711.45
Miscellaneous items due State		93,003.99
Total assets of State		$1,574,404.67

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